

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Martinez	Luis A.	LAM	Staff	11/15/05	Remediation Testing at MTC site.	3.6	\$70	\$252	SOX 404
Martinez	Luis A.	LAM	Staff	11/15/05	Meeting with client regarding project status.	1.6	\$70	\$112	SOX 404
Martinez	Luis A.	LAM	Staff	11/15/05	Review of TB704 B site templates.	3.1	\$70	\$217	SOX 404
Martinez	Luis A.	LAM	Staff	11/16/05	Remediation Testing at MTC site.	3.2	\$70	\$224	SOX 404
Martinez	Luis A.	LAM	Staff	11/16/05	Review of TB704 B site templates.	3.8	\$70	\$266	SOX 404
Martinez	Luis A.	LAM	Staff	11/16/05	Discussion of template comments with process owners and ICC.	0.9	\$70	\$63	SOX 404
Martinez	Luis A.	LAM	Staff	11/17/05	Review of TB702 B site templates.	3.7	\$70	\$259	SOX 404
Martinez	Luis A.	LAM	Staff	11/17/05	Review of TB715 B site templates.	3.1	\$70	\$217	SOX 404
Martinez	Luis A.	LAM	Staff	11/17/05	Updating tracking templates and status review.	1.3	\$70	\$91	SOX 404
Martinez	Luis A.	LAM	Staff	11/18/05	Remediation Testing at MTC site.	3.6	\$70	\$252	SOX 404
Martinez	Luis A.	LAM	Staff	11/18/05	Discussion of template comments with process owners and ICC.	1.1	\$70	\$77	SOX 404
Martinez	Luis A.	LAM	Staff	11/18/05	Client assistance and communications regarding template comments.	0.6	\$70	\$42	SOX 404
Martinez	Luis A.	LAM	Staff	11/18/05	Review of TB762 B site templates.	2.7	\$70	\$189	SOX 404
Martinez	Luis A.	LAM	Staff	11/21/05	Roll-forward procedures at TB 710 and 720	3.8	\$70	\$266	SOX 404
Martinez	Luis A.	LAM	Staff	11/21/05	Review of TB728 B site templates.	2.7	\$70	\$189	SOX 404
Martinez	Luis A.	LAM	Staff	11/21/05	Discussion of template comments with process owners and ICC.	1.2	\$70	\$84	SOX 404
Martinez	Luis A.	LAM	Staff	11/21/05	Client assistance and communications regarding template comments.	0.4	\$70	\$28	SOX 404
Martinez	Luis A.	LAM	Staff	11/22/05	Roll-forward procedures at TB 710 and 720	2.7	\$70	\$189	SOX 404
Martinez	Luis A.	LAM	Staff	11/22/05	Meeting with client regarding project status.	2.1	\$70	\$147	SOX 404
Martinez	Luis A.	LAM	Staff	11/22/05	Review of TBMA 448 B site templates.	3.2	\$70	\$224	SOX 404
Martinez	Luis A.	LAM	Staff	11/23/05	Roll-forward procedures at TB 710 and 720	3.8	\$70	\$266	SOX 404
Martinez	Luis A.	LAM	Staff	11/23/05	Review of TB764 B site templates.	2.9	\$70	\$203	SOX 404
Martinez	Luis A.	LAM	Staff	11/23/05	Updating tracking templates and status review.	1.3	\$70	\$91	SOX 404
Martinez	Luis A.	LAM	Staff	11/24/05	Roll-forward procedures at TB 710 and 720	3.9	\$70	\$273	SOX 404
Martinez	Luis A.	LAM	Staff	11/24/05	Review of TB209 B site templates.	3.6	\$70	\$252	SOX 404
Martinez	Luis A.	LAM	Staff	11/24/05	Discussion of template comments with process owners and ICC.	0.6	\$70	\$42	SOX 404
Martinez	Luis A.	LAM	Staff	11/25/05	Review of TB773/785 B site templates.	3.3	\$70	\$231	SOX 404
Martinez	Luis A.	LAM	Staff	11/25/05	Review of TB756 B site templates.	3.4	\$70	\$238	SOX 404
Martinez	Luis A.	LAM	Staff	11/25/05	Updating tracking templates and status review.	1.3	\$70	\$91	SOX 404
Martinez	Luis A.	LAM	Staff	11/28/05	Roll-forward procedures at MTC	3.1	\$70	\$217	SOX 404
Martinez	Luis A.	LAM	Staff	11/28/05	Discussion of template comments with process owners and ICC.	1.7	\$70	\$119	SOX 404
Martinez	Luis A.	LAM	Staff	11/28/05	Client assistance and communications regarding template comments.	0.4	\$70	\$28	SOX 404
Martinez	Luis A.	LAM	Staff	11/29/05	Roll-forward procedures at MTC	2.7	\$70	\$189	SOX 404
Martinez	Luis A.	LAM	Staff	11/29/05	Discussion of template comments with process owners and ICC.	2.2	\$70	\$154	SOX 404
Martinez	Luis A.	LAM	Staff	11/29/05	Review of TB MA 448 B site templates.	2.1	\$70	\$147	SOX 404
Martinez	Luis A.	LAM	Staff	11/30/05	Roll-forward procedures at MTC	2.7	\$70	\$189	SOX 404
Martinez	Luis A.	LAM	Staff	11/30/05	Review of TB 222 B site templates.	1.9	\$70	\$133	SOX 404
Martinez	Luis A.	LAM	Staff	11/30/05	Updating tracking templates and status review.	0.9	\$70	\$63	SOX 404
Martinez	Luis A.	LAM	Staff	12/01/05	MTC open work papers completion	4.2	\$70	\$294	SOX 404
Martinez	Luis A.	LAM	Staff	12/01/05	Discussion of template comments with process owners and ICC.	2.4	\$70	\$168	SOX 404
Martinez	Luis A.	LAM	Staff	12/01/05	Client assistance and communications regarding template comments.	2.3	\$70	\$161	SOX 404
Martinez	Luis A.	LAM	Staff	12/02/05	Review of TB775 B site templates.	1.9	\$70	\$133	SOX 404
Martinez	Luis A.	LAM	Staff	12/02/05	Review of TBMA448 B site templates.	2.9	\$70	\$203	SOX 404
Martinez	Luis A.	LAM	Staff	12/02/05	Discussion of template comments with process owners and ICC.	2.3	\$70	\$161	SOX 404
Martinez	Luis A.	LAM	Staff	12/02/05	Client assistance and communications regarding template comments.	0.6	\$70	\$42	SOX 404
Martinez	Luis A.	LAM	Staff	12/02/05	Updating tracking templates and status review.	1.1	\$70	\$77	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Martinez	Luis A.	LAM	Staff	12/02/05	Conference call with engagement team to discuss project completion timeline.	0.3	\$70	\$21	SOX 404
Martinez Total						193.0		\$13,510	SOX 404
Melendez	Elsa C.	ECM	Senior	11/07/05	Review of TB773/785 B site templates.	3.9	\$100	\$390	SOX 404
Melendez	Elsa C.	ECM	Senior	11/07/05	Updating tracking templates and status review.	1.3	\$100	\$130	SOX 404
Melendez	Elsa C.	ECM	Senior	11/07/05	Discussion of template comments with process owners and ICC.	2.8	\$100	\$280	SOX 404
Melendez	Elsa C.	ECM	Senior	11/08/05	Review of TB704 B site templates.	2.4	\$100	\$240	SOX 404
Melendez	Elsa C.	ECM	Senior	11/08/05	Discussion of template comments with process owners and ICC.	2.4	\$100	\$240	SOX 404
Melendez	Elsa C.	ECM	Senior	11/08/05	Review of TB704 B site templates.	3.1	\$100	\$310	SOX 404
Melendez	Elsa C.	ECM	Senior	11/09/05	Client assistance and communications regarding template comments.	3.6	\$100	\$360	SOX 404
Melendez	Elsa C.	ECM	Senior	11/09/05	Updating tracking templates and status review.	0.9	\$100	\$90	SOX 404
Melendez	Elsa C.	ECM	Senior	11/09/05	Review of TB723 B site templates.	3.6	\$100	\$360	SOX 404
Melendez	Elsa C.	ECM	Senior	11/10/05	Review of TB729 B site templates.	3.6	\$100	\$360	SOX 404
Melendez	Elsa C.	ECM	Senior	11/10/05	Discussion of template comments with process owners and ICC.	1.1	\$100	\$110	SOX 404
Melendez	Elsa C.	ECM	Senior	11/10/05	Client assistance and communications regarding template comments.	0.3	\$100	\$30	SOX 404
Melendez	Elsa C.	ECM	Senior	11/10/05	Review of TB729 B site templates.	3.1	\$100	\$310	SOX 404
Melendez	Elsa C.	ECM	Senior	11/11/05	Review of TB222 B site templates.	1.6	\$100	\$160	SOX 404
Melendez	Elsa C.	ECM	Senior	11/11/05	Review of TB729 B site templates.	1.9	\$100	\$190	SOX 404
Melendez	Elsa C.	ECM	Senior	11/11/05	Updating tracking templates and status review.	0.6	\$100	\$60	SOX 404
Melendez	Elsa C.	ECM	Senior	11/14/05	Review of TB773/785 B site templates.	3.4	\$100	\$340	SOX 404
Melendez	Elsa C.	ECM	Senior	11/14/05	Discussion of template comments with process owners and ICC.	1.9	\$100	\$190	SOX 404
Melendez	Elsa C.	ECM	Senior	11/14/05	Client assistance and communications regarding template comments.	0.7	\$100	\$70	SOX 404
Melendez	Elsa C.	ECM	Senior	11/14/05	Review of TB222 B site templates.	1.9	\$100	\$190	SOX 404
Melendez	Elsa C.	ECM	Senior	11/15/05	Review of TB209/756 B site templates.	3.4	\$100	\$340	SOX 404
Melendez	Elsa C.	ECM	Senior	11/15/05	Discussion of template comments with process owners and ICC.	2.2	\$100	\$220	SOX 404
Melendez	Elsa C.	ECM	Senior	11/15/05	Client assistance and communications regarding template comments.	0.4	\$100	\$40	SOX 404
Melendez	Elsa C.	ECM	Senior	11/15/05	Updating tracking templates and status review.	1.9	\$100	\$190	SOX 404
Melendez Total						52.0		\$5,200	SOX 404
Perez	Maria R.	MRP	Staff	11/28/05	Roll-forward procedures at MTC	3.1	\$70	\$217	SOX 404
Perez	Maria R.	MRP	Staff	11/28/05	Roll-forward procedures at MTC	3.1	\$70	\$217	SOX 404
Perez	Maria R.	MRP	Staff	11/29/05	Client communication regarding project status.	1.3	\$70	\$91	SOX 404
Perez	Maria R.	MRP	Staff	11/29/05	Roll-forward procedures at MTC	1.6	\$70	\$112	SOX 404
Perez	Maria R.	MRP	Staff	11/29/05	Roll-forward procedures at MTC	1.2	\$70	\$84	SOX 404
Perez	Maria R.	MRP	Staff	11/30/05	Review of B site templates.	2.9	\$70	\$203	SOX 404
Perez	Maria R.	MRP	Staff	11/30/05	Review of B site templates.	2.2	\$70	\$154	SOX 404
Perez	Maria R.	MRP	Staff	11/30/05	Review of B site templates.	2.6	\$70	\$182	SOX 404
Perez	Maria R.	MRP	Staff	12/01/05	Rollforward procedures at MTC	2.9	\$70	\$203	SOX 404
Perez	Maria R.	MRP	Staff	12/01/05	MTC open work papers completion	2.9	\$70	\$203	SOX 404
Perez	Maria R.	MRP	Staff	12/01/05	MTC open work papers completion	1.6	\$70	\$112	SOX 404
Perez	Maria R.	MRP	Staff	12/01/05	Rollforward procedures at MTC	1.4	\$70	\$98	SOX 404
Perez	Maria R.	MRP	Staff	12/02/05	Rollforward procedures at MTC	1.3	\$70	\$91	SOX 404
Perez	Maria R.	MRP	Staff	12/02/05	Review of B site templates	2.9	\$70	\$203	SOX 404
Perez	Maria R.	MRP	Staff	12/02/05	Archiving work papers	2.4	\$70	\$168	SOX 404
Perez	Maria R.	MRP	Staff	12/02/05	Archiving work papers	2.6	\$70	\$182	SOX 404
Perez Total						36.0		\$2,520	SOX 404
Romero	Jose L.	JLR	Manager	11/01/05	Engagement administration and coordination regarding project timeline.	1.2	\$260	\$312	SOX 404
Romero	Jose L.	JLR	Manager	11/01/05	Internal and external conference calls with engagement team regarding template issues.	1.9	\$260	\$494	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Romero	Jose L.	JLR	Manager	11/02/05	Senior/Staff review procedures regarding project to date documentation.	0.8	\$260	\$208	SOX 404
Romero	Jose L.	JLR	Manager	11/02/05	Engagement administration and coordination regarding documentation issues.	0.8	\$260	\$208	SOX 404
Romero	Jose L.	JLR	Manager	11/04/05	Internal and external conference calls regarding project status.	1.2	\$260	\$312	SOX 404
Romero	Jose L.	JLR	Manager	11/04/05	Engagement administration and coordination regarding project staffing.	1.6	\$260	\$416	SOX 404
Romero	Jose L.	JLR	Manager	11/04/05	Senior/Staff review procedures regarding project to date documentation.	0.6	\$260	\$156	SOX 404
Romero	Jose L.	JLR	Manager	11/07/05	Engagement administration and coordination regarding project timeline.	2.3	\$260	\$598	SOX 404
Romero	Jose L.	JLR	Manager	11/08/05	Internal and external conference calls regarding project timeline.	1.4	\$260	\$364	SOX 404
Romero	Jose L.	JLR	Manager	11/09/05	Senior/Staff review procedures regarding project to date documentation.	1.3	\$260	\$338	SOX 404
Romero	Jose L.	JLR	Manager	11/10/05	Internal and external conference calls regarding project status.	2.3	\$260	\$598	SOX 404
Romero	Jose L.	JLR	Manager	11/10/05	Senior/Staff review procedures regarding project to date documentation.	2.7	\$260	\$702	SOX 404
Romero	Jose L.	JLR	Manager	11/14/05	Meeting with D&T to discuss documentation comments.	2.4	\$260	\$624	SOX 404
Romero	Jose L.	JLR	Manager	11/15/05	Senior/Staff review procedures regarding project to date documentation.	3.6	\$260	\$936	SOX 404
Romero	Jose L.	JLR	Manager	11/15/05	Engagement administration and coordination regarding open documentation issues.	3.4	\$260	\$884	SOX 404
Romero	Jose L.	JLR	Manager	11/15/05	Meeting with client to discuss project status to date.	3.6	\$260	\$936	SOX 404
Romero	Jose L.	JLR	Manager	11/16/05	Internal and external conference calls regarding project status.	3.1	\$260	\$806	SOX 404
Romero	Jose L.	JLR	Manager	11/21/05	Meeting with client to discuss project status to date.	2.4	\$260	\$624	SOX 404
Romero	Jose L.	JLR	Manager	11/21/05	Internal and external conference calls regarding project status.	3.2	\$260	\$832	SOX 404
Romero	Jose L.	JLR	Manager	11/21/05	Engagement administration and coordination regarding open documentation issues.	3.4	\$260	\$884	SOX 404
Romero	Jose L.	JLR	Manager	11/22/05	Meeting with D&T to discuss documentation comments.	1.2	\$260	\$312	SOX 404
Romero	Jose L.	JLR	Manager	11/22/05	Engagement administration and coordination regarding open documentation issues.	2.3	\$260	\$598	SOX 404
Romero	Jose L.	JLR	Manager	11/22/05	Internal and external conference calls regarding project status.	3.7	\$260	\$962	SOX 404
Romero	Jose L.	JLR	Manager	11/23/05	Engagement administration and coordination regarding open documentation issues.	2.6	\$260	\$676	SOX 404
Romero	Jose L.	JLR	Manager	11/23/05	Meeting with client to discuss project status to date.	2.6	\$260	\$676	SOX 404
Romero	Jose L.	JLR	Manager	11/23/05	Senior/Staff review procedures regarding project to date documentation.	2.4	\$260	\$624	SOX 404
Romero	Jose L.	JLR	Manager	11/28/05	Internal and external conference calls regarding revised billing regulations.	0.9	\$260	\$234	SOX 404
Romero	Jose L.	JLR	Manager	11/28/05	Client assistance regarding template comments.	1.6	\$260	\$416	SOX 404
Romero	Jose L.	JLR	Manager	11/28/05	Senior/Staff review procedures regarding project to date documentation.	1.6	\$260	\$416	SOX 404
Romero	Jose L.	JLR	Manager	11/29/05	B site review of reporting documentation.	1.9	\$260	\$494	SOX 404
Romero	Jose L.	JLR	Manager	11/30/05	Engagement administration and coordination - review of revised billing regulations.	3.1	\$260	\$806	SOX 404
Romero	Jose L.	JLR	Manager	11/30/05	Meeting with client to discuss project status to date.	1.9	\$260	\$494	SOX 404
Romero	Jose L.	JLR	Manager	12/01/05	Engagement administration and coordination - Status review with EY Mexico team members.	1.9	\$260	\$494	SOX 404
Romero	Jose L.	JLR	Manager	12/01/05	Internal and external conference calls regarding reporting document status.	2.1	\$260	\$546	SOX 404
Romero	Jose L.	JLR	Manager	12/01/05	Senior/Staff review procedures regarding project to date documentation.	2.6	\$260	\$676	SOX 404
Romero	Jose L.	JLR	Manager	12/02/05	Engagement administration and coordination - conference call with EY Mexico team regarding closing responsibilities.	0.7	\$260	\$182	SOX 404
Romero	Jose L.	JLR	Manager	12/02/05	Senior/Staff review procedures regarding project to date documentation.	1.1	\$260	\$286	SOX 404
Romero	Jose L.	JLR	Manager	12/02/05	Engagement administration and coordination regarding project closing responsibilities.	1.6	\$260	\$416	SOX 404
Romero Total						79.0		\$20,540	
Tirado	Paul	PT	Senior	11/07/05	Remediation Testing TB 710 & 720	3.9	\$100	\$390	SOX 404
Tirado	Paul	PT	Senior	11/07/05	Remediation Testing TB 710 & 720	3.1	\$100	\$310	SOX 404
Tirado	Paul	PT	Senior	11/07/05	Meeting with client to discuss project status to date.	0.9	\$100	\$90	SOX 404
Tirado	Paul	PT	Senior	11/08/05	Discussion of template comments with process owners and ICC.	1.6	\$100	\$160	SOX 404
Tirado	Paul	PT	Senior	11/08/05	Client assistance and communications regarding template documents.	0.8	\$100	\$80	SOX 404
Tirado	Paul	PT	Senior	11/08/05	Meeting with D&T to discuss documentation comments.	2.1	\$100	\$210	SOX 404
Tirado	Paul	PT	Senior	11/08/05	Remediation Testing TB 710 & 720	3.4	\$100	\$340	SOX 404
Tirado	Paul	PT	Senior	11/09/05	Discussion of template comments with process owners and ICC.	1.6	\$100	\$160	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tirado	Paul	PT	Senior	11/09/05	Client assistance and communications regarding template documents.	0.8	\$100	\$80	SOX 404
Tirado	Paul	PT	Senior	11/09/05	Meeting with D&T to discuss documentation comments.	2.2	\$100	\$220	SOX 404
Tirado	Paul	PT	Senior	11/09/05	Remediation Testing TB 710 & 720	3.4	\$100	\$340	SOX 404
Tirado	Paul	PT	Senior	11/10/05	Remediation Testing TB 710 & 720	3.9	\$100	\$390	SOX 404
Tirado	Paul	PT	Senior	11/10/05	Discussion of template comments with process owners and ICC.	1.4	\$100	\$140	SOX 404
Tirado	Paul	PT	Senior	11/10/05	Client assistance and communications regarding template documents.	0.7	\$100	\$70	SOX 404
Tirado	Paul	PT	Senior	11/10/05	Meeting with D&T to discuss documentation comments.	1.9	\$100	\$190	SOX 404
Tirado	Paul	PT	Senior	11/11/05	Remediation Testing TB 710 & 720	2.7	\$100	\$270	SOX 404
Tirado	Paul	PT	Senior	11/11/05	Discussion of template comments with process owners and ICC.	2.1	\$100	\$210	SOX 404
Tirado	Paul	PT	Senior	11/11/05	Client assistance and communications regarding template documents.	0.6	\$100	\$60	SOX 404
Tirado	Paul	PT	Senior	11/11/05	Meeting with D&T to discuss documentation comments.	2.8	\$100	\$280	SOX 404
Tirado	Paul	PT	Senior	11/14/05	Discussion of template comments with process owners and ICC.	2.2	\$100	\$220	SOX 404
Tirado	Paul	PT	Senior	11/14/05	Client assistance and communications regarding template documents.	0.9	\$100	\$90	SOX 404
<b>Tirado Total</b>						<b>43.0</b>		<b>\$4,300</b>	
					<b>Grand Total</b>	<b>411.0</b>		<b>\$48,710</b>	



INVOICE NUMBER: US0123046421

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Morocco for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

		Invoiced Rates				
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Sr Manager	EYSM1	4.0	\$ 285	\$ 1,140		\$ 1,140
Senior	EYSSP	36.0	\$ 115	\$ 4,140		\$ 4,140
Staff	ET ST SP	36.0	\$ 74	\$ 2,664		\$ 2,664
		76.0		\$ 7,944	\$	\$ 7,944
				VAT Tax		\$ 1,669
						\$ 9,613

*Total Due*

\$9,613.00

Total Fees Requested: \$9,613  
80% of Total Due: \$7,690

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
Due Upon Receipt

CLIENT COPY

[illegible]

Ernst & Young - Morocco									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Benkirane	Zouhair	ZB	Senior Manager	11/22/05	Debrief/prepare the engagement team	0.9	\$285	\$257	SOX 404
Benkirane	Zouhair	ZB	Manager	11/28/05	Review exhibits	2.2	\$285	\$627	SOX 404
Benkirane	Zouhair	ZB	Senior Manager	11/28/05	Accumulation of information related to preparation of fee application.	0.9	\$285	\$257	SOX 404
Benkirane Total									
Lazrak	Aicha	AL	Staff	11/22/05	Understand the validation roll forward program (meeting with the senior)	4.0	\$74	\$1,140	SOX 404
Lazrak	Aicha	AL	Staff	11/22/05	Prepare a list of documents to be provided by the site	3.1	\$74	\$229	SOX 404
Lazrak	Aicha	AL	Staff	11/22/05	Perform the roll forward validation for Fixed assets	1.9	\$74	\$141	SOX 404
Lazrak	Aicha	AL	Staff	11/22/05	Perform the roll forward validation for Revenues	1.4	\$74	\$104	SOX 404
Lazrak	Aicha	AL	Staff	11/22/05	Perform the roll forward validation for required procedures for all sites (step 5.3.1.1)	3.9	\$74	\$289	SOX 404
Lazrak	Aicha	AL	Staff	11/23/05	Perform the roll forward validation for required procedures for all sites (step 5.3.1.1)	3.9	\$74	\$289	SOX 404
Lazrak	Aicha	AL	Staff	11/23/05	Perform the roll forward validation for required procedures for all sites (step 5.3.1.1)	2.7	\$74	\$200	SOX 404
Lazrak	Aicha	AL	Staff	11/23/05	Perform the roll forward validation for required procedures for all sites (step 5.4.1.1)	2.4	\$74	\$178	SOX 404
Lazrak	Aicha	AL	Staff	11/24/05	Complete the roll forward validation for required procedures for all sites (step 5.4.1.1)	2.4	\$74	\$178	SOX 404
Lazrak	Aicha	AL	Staff	11/24/05	Perform the remaining steps in the required procedures for all sites	3.9	\$74	\$289	SOX 404
Lazrak	Aicha	AL	Staff	11/24/05	Perform the validation program for the action plans put in place by the site concerning processes A	2.4	\$74	\$178	SOX 404
Lazrak	Aicha	AL	Staff	11/25/05	Review the G exhibits with the senior	2.1	\$74	\$155	SOX 404
Lazrak	Aicha	AL	Staff	11/25/05	Apply the senior's comments on the G exhibits	3.9	\$74	\$289	SOX 404
Lazrak	Aicha	AL	Staff	11/25/05	Complete the D exhibit	0.6	\$74	\$44	SOX 404
Lazrak	Aicha	AL	Staff	11/25/05	Hold a meeting with the site's staff to present and discuss our findings	1.4	\$74	\$104	SOX 404
Lazrak Total									
Maddah	Sanee	SM	Senior	11/22/05	Assign and Prepare the validation roll forward program with the team	3.1	\$115	\$357	SOX 404
Maddah	Sanee	SM	Senior	11/22/05	Review the corrected version of the "employee cost" process documentation	2.1	\$115	\$242	SOX 404
Maddah	Sanee	SM	Senior	11/22/05	Review the corrected version of the "fixed asset" process documentation	3.1	\$115	\$357	SOX 404
Maddah	Sanee	SM	Senior	11/22/05	Review the corrected version of the "safeguarding of assets" process documentation	2.1	\$115	\$242	SOX 404
Maddah	Sanee	SM	Senior	11/23/05	Follow up on the action plans put in place by the site since our last validation (processes B)	1.9	\$115	\$219	SOX 404
Maddah	Sanee	SM	Senior	11/23/05	Review the corrected version of the "Expenditures" process documentation	2.4	\$115	\$276	SOX 404
Maddah	Sanee	SM	Senior	11/23/05	Review the corrected version of the "Treasury" process documentation	2.4	\$115	\$276	SOX 404
Maddah	Sanee	SM	Senior	11/23/05	Review the corrected version of the "Financial Reporting" process documentation	2.1	\$115	\$242	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Maddah	Sanae	SM	Senior	11/24/05	Review the corrected version of the "Inventory" process documentation	2.9	\$115	\$334	SOX 404
Maddah	Sanae	SM	Senior	11/24/05	Review the corrected version of the "Revenues" process documentation	3.9	\$115	\$449	SOX 404
Maddah	Sanae	SM	Senior	11/24/05	Complete F exhibits for all the processes	2.1	\$115	\$242	SOX 404
Maddah	Sanae	SM	Senior	11/25/05	Review the G exhibit with the team and give instructions for correcting any discrepancies or enhancing the content	2.1	\$115	\$242	SOX 404
Maddah	Sanae	SM	Senior	11/25/05	Complete the K exhibit	3.6	\$115	\$414	SOX 404
Maddah	Sanae	SM	Senior	11/25/05	Complete the J exhibit	0.8	\$115	\$92	SOX 404
Maddah	Sanae	SM	Senior	11/25/05	Hold a meeting with the site's staff to present and discuss our findings	1.4	\$115	\$161	SOX 404
Maddah Total						36.0		\$4,140	
					Grand Total	76.0		\$7,944	





INVOICE NUMBER: US0123046939

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Morocco for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 1,106	\$ 1,106
	\$ 1,106	\$ 1,106

*Total Due*

**\$1,106.00**

P.O. DWB00706

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**Ernst & Young - Morocco**  
**Delphi Corporation**  
**Expense Summary**  
**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$552
Out of Town Travel - Meals	\$339
Out of Town Travel - Transportation	\$214
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$1,106</b>

<b>Ernst &amp; Young - Morocco</b>									
<b>Dephfi Corporation</b>									
<b>Summary of 2005 Expenses by Category</b>									
<b>For the period: November 1, 2005 through December 2, 2005</b>									
<b>Last Name</b>	<b>First Name</b>	<b>Initials</b>	<b>Title</b>	<b>Date of Service</b>	<b>Expense Category Description</b>	<b>Expense Description</b>	<b>Expense Amount MAD</b>	<b>Expense Amount USD</b>	<b>Activity Code</b>
Lazrak	Aicha	AL	Staff	11/21/05	Out of Town Travel - Lodging	Hotel in Malabata	622	\$69	SOX 404
Lazrak	Aicha	AL	Staff	11/22/05	Out of Town Travel - Lodging	Hotel in Malabata	622	\$69	SOX 404
Lazrak	Aicha	AL	Staff	11/23/05	Out of Town Travel - Lodging	Hotel in Malabata	622	\$69	SOX 404
Lazrak	Aicha	AL	Staff	11/24/05	Out of Town Travel - Lodging	Hotel in Malabata	622	\$69	SOX 404
Maddah	Sanae	SM	Senior	11/21/05	Out of Town Travel - Lodging	Hotel in Malabata	622	\$69	SOX 404
Maddah	Sanae	SM	Senior	11/22/05	Out of Town Travel - Lodging	Hotel in Malabata	622	\$69	SOX 404
Maddah	Sanae	SM	Senior	11/23/05	Out of Town Travel - Lodging	Hotel in Malabata	622	\$69	SOX 404
Maddah	Sanae	SM	Senior	11/24/05	Out of Town Travel - Lodging	Hotel in Malabata	622	\$69	SOX 404
<b>Out of Town Travel - Lodging Total</b>							<b>4,976</b>	<b>\$552</b>	
Lazrak	Aicha	AL	Staff	11/21/05	Out of Town Travel - Meals	Meals at "Le Paradisier"	355	\$39	SOX 404
Lazrak	Aicha	AL	Staff	11/22/05	Out of Town Travel - Meals	Breakfast	215	\$24	SOX 404
Lazrak	Aicha	AL	Staff	11/23/05	Out of Town Travel - Meals	Meals at "Le Paradisier"	160	\$18	SOX 404
Lazrak	Aicha	AL	Staff	11/23/05	Out of Town Travel - Meals	Breakfast	205	\$23	SOX 404
Lazrak	Aicha	AL	Staff	11/24/05	Out of Town Travel - Meals	Breakfast	206	\$23	SOX 404
Lazrak	Aicha	AL	Staff	11/25/05	Out of Town Travel - Meals	Meals at "Le Paradisier"	430	\$48	SOX 404
Maddah	Sanae	SM	Senior	11/21/05	Out of Town Travel - Meals	Meals at "Le Paradisier"	355	\$39	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount MAD	Expense Amount USD	Activity Code
Maddah	Sanac	SM	Senior	11/22/05	Out of Town Travel - Meals	Room Service in Malabara	242	\$27	SOX 404
Maddah	Sanac	SM	Senior	11/23/05	Out of Town Travel - Meals	Room Service in Malabara	230	\$26	SOX 404
Maddah	Sanac	SM	Senior	11/24/05	Out of Town Travel - Meals	Room Service in Malabara	230	\$26	SOX 404
Maddah	Sanac	SM	Senior	11/25/05	Out of Town Travel - Meals	Meals at "Le Paradisier"	430	\$48	SOX 404
					Out of Town Travel - Meals Total		3,058	\$339	
Lazrak	Aicha	AL	Staff	11/21/05	Out of Town Travel - Transportation	Mileage expense	965	\$107	SOX 404
Lazrak	Aicha	AL	Staff	11/24/05	Out of Town Travel - Transportation	Mileage expense	965	\$107	SOX 404
					Out of Town Travel - Transportation Total		1,930	\$214	
					Grand Total		9,964	\$1,106	



INVOICE NUMBER: US0123046422

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsb Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the Netherlands for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Partner	EYP1	7.0	\$ 330	\$ 2,310		\$ 2,310
Sr Manager	EYSM1	7.2	\$ 285	\$ 2,052		\$ 2,052
Senior	EYSGE	35.5	\$ 195	\$ 6,923		\$ 6,923
Staff	EYSTGE	138.0	\$ 148	\$ 20,424		\$ 20,424
		187.7		\$ 31,709	\$ -	\$ 31,709

*Total Due*

**\$31,709.00**

Total Fees Requested: \$31,709  
80% of Total Due: \$25,367

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Due Upon Receipt

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Ernst & Young - The Netherlands									
Delphi Corporation Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Total			
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/16/05	Delphi preparation - making staffing arrangements and creating timeline.	0.6	\$195	\$117	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/17/05	Delphi preparation - conference calls with potential team members.	1.8	\$195	\$351	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/19/05	Delphi preparation - phone calls to staff members to confirm timing.	2.9	\$195	\$566	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/21/05	Preparing validation with team members	1.2	\$195	\$234	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/22/05	Update call with Bart Schuurbers regarding project status.	0.7	\$195	\$137	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/22/05	Create phone memo and informing team of billing procedures	0.7	\$195	\$137	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/22/05	Phone call with Ronald Stoot at Delphi regarding rollover status at Netherlands	0.7	\$195	\$137	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/22/05	Phone call with Arno van der Sanden and create memo for team	0.7	\$195	\$137	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/22/05	Draw up e-mail for Randy Miller, Jeff Hemming, John Emright, Carl Crawford, Matt Pagac regarding status the Netherlands	1.1	\$195	\$215	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/23/05	Reading various e-mails with regards to Delphi work (staff member inquiries).	0.8	\$195	\$156	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/25/05	Sox validation - preparing and review of reporting packages	3.9	\$195	\$761	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/25/05	Sox validation - supervision of team members, preparing and reviewing reporting packages	3.9	\$195	\$761	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/28/05	Phone call with Ravi Kallipalli - Delphi Lead Validator	0.6	\$195	\$117	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/29/05	Printing all COI	0.6	\$195	\$117	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/29/05	Team member instructions	1.9	\$195	\$371	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/29/05	Review team work	3.9	\$195	\$761	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/30/05	General communications regarding SOX 404 engagement	1.7	\$195	\$332	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/30/05	Team member instructions	3.9	\$195	\$761	SOX 404
Gerrits	Gert-Jan	G.J.A.M.J.	Senior	11/30/05	Final team instructions with regards to closing of fieldwork	3.9	\$195	\$761	SOX 404
Gerrits Total						35.5		\$6,923	
Neerings	Antonie	A.N	Staff	11/21/05	Start up roll forward validation	1.1	\$148	\$163	SOX 404
Neerings	Antonie	A.N	Staff	11/21/05	Receiving team instructions	2.9	\$148	\$429	SOX 404
Neerings	Antonie	A.N	Staff	11/21/05	Start up remediation general.	3.9	\$148	\$577	SOX 404
Neerings	Antonie	A.N	Staff	11/22/05	Discussing our test plan with the country manager.	1.4	\$148	\$207	SOX 404
Neerings	Antonie	A.N	Staff	11/22/05	Performed remediation testing for the financial reporting cycle	2.9	\$148	\$429	SOX 404
Neerings	Antonie	A.N	Staff	11/22/05	Collecting the required data to perform remediation and roll forward testing.	3.9	\$148	\$577	SOX 404
Neerings	Antonie	A.N	Staff	11/23/05	Performed roll forward test for the fixed assets cycle.	1.2	\$148	\$178	SOX 404
Neerings	Antonie	A.N	Staff	11/23/05	Performed remediation test for financial reporting cycle	1.9	\$148	\$281	SOX 404
Neerings	Antonie	A.N	Staff	11/23/05	Performed remediation testing for fixed asset cycle.	1.9	\$148	\$281	SOX 404
Neerings	Antonie	A.N	Staff	11/23/05	Performed roll forward tests - required testing for all validation sites	2.9	\$148	\$429	SOX 404
Neerings	Antonie	A.N	Staff	11/28/05	Completion of roll forward testing - required procedures for all validation sites	1.9	\$148	\$281	SOX 404
Neerings	Antonie	A.N	Staff	11/28/05	Inventory cycle roll forward testing.	2.9	\$148	\$429	SOX 404
Neerings	Antonie	A.N	Staff	11/28/05	Revenue cycle roll forward testing.	2.9	\$148	\$429	SOX 404
Neerings	Antonie	A.N	Staff	11/29/05	Completing Exhibit D.	0.6	\$148	\$89	SOX 404
Neerings	Antonie	A.N	Staff	11/29/05	Completing Exhibit J.	1.1	\$148	\$163	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Neerings	Antonie	A.N	Staff	11/29/05	Completing roll forward testing revenue cycle.	1.6	\$148	\$237	SOX 404
Neerings	Antonie	A.N	Staff	11/29/05	Archiving evidence relating to roll forward testing.	2.4	\$148	\$355	SOX 404
Neerings	Antonie	A.N	Staff	11/29/05	Adjusting control objective templates.	2.6	\$148	\$385	SOX 404
Neerings	Antonie	A.N	Staff	11/30/05	Adjusting Exhibit J.	0.2	\$148	\$30	SOX 404
Neerings	Antonie	A.N	Staff	11/30/05	Adjusting Exhibit K.	0.3	\$148	\$44	SOX 404
Neerings	Antonie	A.N	Staff	11/30/05	Archiving control objective templates.	1.2	\$148	\$178	SOX 404
Neerings	Antonie	A.N	Staff	11/30/05	Collecting evidence that was unable to be obtained during the initial testing.	1.4	\$148	\$207	SOX 404
Neerings	Antonie	A.N	Staff	11/30/05	Review and correct errors in the roll forward template.	1.4	\$148	\$207	SOX 404
Neerings	Antonie	A.N	Staff	11/30/05	Finalize the remediation and roll forward testing templates and mailing them to the reviewers.	1.6	\$148	\$237	SOX 404
Neerings	Antonie	A.N	Staff	11/30/05	Complete remediation test revenue cycle with dates and invoice numbers.	1.9	\$148	\$281	SOX 404
Neerings Total						48.0		\$7,104	
Schurbiers	Bart	L.G.A.	Staff	11/21/05	Start up roll forward general	1.4	\$148	\$207	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/21/05	Review initial testing work sheets	1.6	\$148	\$237	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/21/05	Receiving team instructions	2.9	\$148	\$429	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/21/05	Start up remediation general	3.9	\$148	\$577	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/22/05	Searching for articles in the media on the close of Delphi NL	1.4	\$148	\$207	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/22/05	Reading Sox regulations with regards to Delphi NL close	1.7	\$148	\$252	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/22/05	Internal communication regarding situation Delphi Netherlands (close of Delphi NL)	1.9	\$148	\$281	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/22/05	Briefing on the situation with country manager Ronald Stoot.	1.9	\$148	\$281	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/22/05	Team instructions remediation testing	3.9	\$148	\$577	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/23/05	Remediation testing general and team coaching	3.9	\$148	\$577	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/23/05	Roll forward testing general and team coaching	3.9	\$148	\$577	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/24/05	Making test selections and emailing Ronald Stoot	1.9	\$148	\$281	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/25/05	Roll forward testing general and team instructions	3.8	\$148	\$562	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/25/05	Remediation testing general and team instructions	3.9	\$148	\$577	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/27/05	Emails to staff members with regards testing documentation	1.2	\$148	\$178	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/29/05	General remediation and roll forward testing	1.3	\$148	\$192	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/30/05	Wrap up the audit, sending email to Gert-Jan regarding completion timeline.	1.4	\$148	\$207	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/30/05	Remediation testing general and review	3.9	\$148	\$577	SOX 404
Schurbiers	Bart	L.G.A.	Staff	11/30/05	Remediation testing wrap up and review	3.9	\$148	\$577	SOX 404
Schurbiers	Bart	L.G.A.	Staff	12/02/05	Finalization of testing documentation	0.3	\$148	\$44	SOX 404
Schurbiers Total						50.0		\$7,400	
van der Sanden	Arno	A.J.M.	Partner	11/23/05	Reading and preparing various e-mails with regards to Delphi work	1.1	\$330	\$363	SOX 404
van der Sanden	Arno	A.J.M.	Partner	11/24/05	Review testing documentation	2.1	\$330	\$693	SOX 404
van der Sanden	Arno	A.J.M.	Partner	11/25/05	Review testing documentation	0.8	\$330	\$264	SOX 404
van der Sanden	Arno	A.J.M.	Partner	12/01/05	Various phone calls and emails regarding remediation testing.	3.0	\$330	\$990	SOX 404
van der Sanden Total						7.0		\$2,310	
van Herwaarden	Peter	P.V.H	Senior Manager	11/11/05	Provide team with updated billing instructions due to bankruptcy	0.4	\$285	\$114	SOX 404



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
van Herwaarden	Peter	P. VH	Senior Manager	11/22/05	Process and consider implications of news with regards to Delphi NL restructuring	0.9	\$285	\$257	SOX 404
van Herwaarden	Peter	P. VH	Senior Manager	11/23/05	E-mail memo to EY US on restructuring of Delphi NL	0.9	\$285	\$257	SOX 404
van Herwaarden	Peter	P. VH	Senior Manager	11/24/05	Read EY US instructions, instruct local team on completion timeline	1.8	\$285	\$513	SOX 404
van Herwaarden	Peter	P. VH	Senior Manager	12/01/05	Accumulation of information related to preparation of fee application (Reconcile PFS/GFS for October Billing)	1.6	\$285	\$456	SOX 404
van Herwaarden	Peter	P. VH	Senior Manager	12/01/05	Accumulation of information related to preparation of fee application.	1.6	\$285	\$456	SOX 404
van Santvoort	Willem	W. H.	Staff	11/21/05	Assisting with Roll forward testing general	7.2	\$148	\$2,052	SOX 404
van Santvoort	Willem	W. H.	Staff	11/21/05	Receiving team instructions	1.8	\$148	\$266	SOX 404
van Santvoort	Willem	W. H.	Staff	11/21/05	Start up remediation general	3.1	\$148	\$459	SOX 404
van Santvoort	Willem	W. H.	Staff	11/22/05	Assisting with Roll forward testing financial reporting	3.9	\$148	\$577	SOX 404
van Santvoort	Willem	W. H.	Staff	11/22/05	Assisting with Roll forward testing general	3.9	\$148	\$577	SOX 404
van Santvoort	Willem	W. H.	Staff	11/23/05	Assisting with Roll forward testing general	3.9	\$148	\$577	SOX 404
van Santvoort	Willem	W. H.	Staff	11/23/05	Roll forward testing general	3.9	\$148	\$577	SOX 404
van Santvoort	Willem	W. H.	Staff	11/25/05	Remediation testing - shipping documentation	3.9	\$148	\$577	SOX 404
van Santvoort	Willem	W. H.	Staff	11/28/05	Assisting with Remediation testing - Fixed Assets	3.9	\$148	\$577	SOX 404
van Santvoort	Willem	W. H.	Staff	11/28/05	Assisting with Remediation testing - Revenue	3.9	\$148	\$577	SOX 404
van Santvoort	Willem	W. H.	Staff	11/28/05	Assisting with Remediation testing - Financial Reporting	3.9	\$148	\$577	SOX 404
van Santvoort Total						40.0		\$5,920	
					Grand Total	187.7		\$31,709	



INVOICE NUMBER: US0123046423

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Poland for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Manager	EYM1	6.1	\$ 260	\$ 1,586		\$ 1,586
Senior	EYSPOL	198.9	\$ 208	\$ 41,371		\$ 41,371
Staff	ET STPOL	78.0	\$ 104	\$ 8,112		\$ 8,112
		283.0		\$ 51,069	\$	\$ 51,069

Total Due

\$51,069.00

Total Fees Requested: \$51,069  
80% of Total Due: \$40,855

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Due Upon Receipt

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[illegible]

Ernst & Young - Poland																					
Delphi Corporation																					
Summary of 2005 Time by Professional																					
For the period: November 1, 2005 through December 2, 2005																					

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Stachowiak	Pawel	PS	Senior	11/09/05	Remediation testing for Revenue	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11/10/05	Review of documentation, preparation of final documentation	2.1	\$208	\$437	SOX 404
Stachowiak	Pawel	PS	Senior	11/10/05	Closing meeting with ASC Director and Deputy Chief Accountant	2.1	\$208	\$437	SOX 404
Stachowiak	Pawel	PS	Senior	11/10/05	Planning activities before visit in Warszawa	3.1	\$208	\$645	SOX 404
Stachowiak	Pawel	PS	Senior	11/10/05	Roll-forward testing	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11/14/05	Opening meeting with ICC and Finance Director	2.1	\$208	\$437	SOX 404
Stachowiak	Pawel	PS	Senior	11/14/05	Remediation testing for Treasury	3.1	\$208	\$645	SOX 404
Stachowiak	Pawel	PS	Senior	11/14/05	Roll-forward testing for Accounting Expectations Presentation	3.1	\$208	\$645	SOX 404
Stachowiak	Pawel	PS	Senior	11/15/05	Remediation testing for Treasury	2.1	\$208	\$437	SOX 404
Stachowiak	Pawel	PS	Senior	11/15/05	Roll-forward testing for Accounting Expectations Presentation	3.1	\$208	\$645	SOX 404
Stachowiak	Pawel	PS	Senior	11/15/05	Review of documentation and testing for Revenue	3.1	\$208	\$645	SOX 404
Stachowiak	Pawel	PS	Senior	11/16/05	Meeting with Delphi representatives, discussion of issues from Ostrow and Krakow	3.2	\$208	\$666	SOX 404
Stachowiak	Pawel	PS	Senior	11/16/05	Roll-forward testing	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11/17/05	Review of documentation	2.2	\$208	\$458	SOX 404
Stachowiak	Pawel	PS	Senior	11/17/05	Closing meeting with European Internal Controller and local Delphi representatives	3.1	\$208	\$645	SOX 404
Stachowiak	Pawel	PS	Senior	11/17/05	Roll-forward testing, corporate audit issues	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11/18/05	Roll-forward testing, corporate audit issues	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11/18/05	Final review of documentation, preparation of deliverables	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11-21-05	Opening meeting with Finance Manager	1.1	\$208	\$229	SOX 404
Stachowiak	Pawel	PS	Senior	11-21-05	Remediation testing for Reporting	3.1	\$208	\$645	SOX 404
Stachowiak	Pawel	PS	Senior	11-21-05	Roll-forward testing for Accounting Expectation Presentation	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11-22-05	Remediation testing for Reporting	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11-22-05	Remediation testing for Treasury	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11-23-05	Conference call with EY team	1.2	\$208	\$250	SOX 404
Stachowiak	Pawel	PS	Senior	11-23-05	Remediation testing for Revenue	3.1	\$208	\$645	SOX 404
Stachowiak	Pawel	PS	Senior	11-23-05	Remediation testing for Fixed Assets	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11-24-05	Remediation testing for Revenue	1.2	\$208	\$250	SOX 404
Stachowiak	Pawel	PS	Senior	11-24-05	Interview with Finance Manager on issues identified by Deloitte	2.1	\$208	\$437	SOX 404
Stachowiak	Pawel	PS	Senior	11-24-05	Remediation testing for Fixed Assets	3.8	\$208	\$790	SOX 404
Stachowiak	Pawel	PS	Senior	11-25-05	Remediation testing for Fixed Assets	2.1	\$208	\$437	SOX 404
Stachowiak	Pawel	PS	Senior	11-25-05	Closing meeting with Finance Manager	2.1	\$208	\$437	SOX 404
Stachowiak	Pawel	PS	Senior	11-25-05	Remediation testing for Inventory and Safeguarding of Assets	3.8	\$208	\$790	SOX 404
Stachowiak	Pawel	PS	Senior	11/30/05	Introduction of review notes from EY QA and Delphi Lead Validation to draft reports	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	11/30/05	Introduction of review notes from EY QA and Delphi Lead Validation to draft reports	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	12/01/05	Validation of issues raised by external auditor	3.9	\$208	\$811	SOX 404
Stachowiak	Pawel	PS	Senior	12/02/05	Preparation of time record for 1-30 November 2005	2.1	\$208	\$437	SOX 404
Stachowiak Total						134.9		\$28,059	
Wietrzyk	Artur	AW	Manager	11/16/05	Preparation to closing meeting with European Internal Controller and local Delphi representatives (review of documentation)	3.2	\$260	\$832	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wietrzyk	Artur	AW	Manager	11/17/05	Closing meeting with European Internal Controller and local Delphi representatives	2.9	\$260	\$754	SOX 404
<b>Wietrzyk Total</b>						6.1		\$1,586	
Zastawnik-Gula	Magdalena	MZ	Senior	11/02/05	Opening/closing meeting with ICC and Finance Director	2.2	\$208	\$458	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/09/05	Remediation testing on Inventory	3.1	\$208	\$645	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/09/05	Remediation testing on Expenditure	3.2	\$208	\$666	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/09/05	Preparation of final reports	3.9	\$208	\$811	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/10/05	Roll-forward testing for corporate audit issues	3.9	\$208	\$811	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/10/05	Roll-forward testing for corporate audit issues	3.9	\$208	\$811	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/10/05	Preparation of final reports	3.9	\$208	\$811	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/28/05	Meeting with ICC and Finance Director	2.1	\$208	\$437	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/28/05	Roll-forward testing for corporate audit issues	3.9	\$208	\$811	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/29/05	Roll-forward testing for corporate audit issues	2.4	\$208	\$499	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/29/05	Remediation testing on Revenues	3.9	\$208	\$811	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/29/05	Remediation testing on Inventory	3.9	\$208	\$811	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/30/05	Roll-forward testing for Inventory	3.8	\$208	\$790	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	11/30/05	Roll-forward testing for Revenues	3.8	\$208	\$790	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	12/01/05	Roll forward testing for Revenue	3.1	\$208	\$645	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	12/01/05	Roll forward testing for Inventory	3.1	\$208	\$645	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	12/01/05	Roll forward testing for Accounting Expectations	3.9	\$208	\$811	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	12/02/05	Closing meeting with local SOX team	2.1	\$208	\$437	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	12/02/05	Introduction of review notes from E&Y QA and Delphi Lead Validator and preparation of final deliverables	3.9	\$208	\$811	SOX 404
<b>Zastawnik-Gula Total</b>						64.0		\$13,312	
					<b>Grand Total</b>	283.0		\$51,069	



INVOICE NUMBER: US0123046940

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Poland for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 2,387	\$ 2,387
	\$ 2,387	\$ 2,387

**Total Due**

**\$2,387.00**

P.O. DWB00706

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**Ernst & Young - Poland**

**Delphi Corporation**

**Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$1,110
Out of Town Travel - Meals	\$32
Out of Town Travel - Transportation	\$1,245
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$2,387</b>



Ernst & Young - Poland									
Delphi Corporation									
Summary of 2005 Expense by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount, PLN	Expense Amount, USD	Activity Code
Dujka	Agnieszka	AD	Staff	6-10 Nov	Out of Town Travel - Lodging	Hotel in Ostrow	PLN 706.00	\$225.95	SOX 404
Dujka	Agnieszka	AD	Staff	14-18 Nov	Out of Town Travel - Lodging	Hotel in Cracow	PLN 1,028.65	\$329.22	SOX 404
Stachowiak	Pawel	PS	Senior	6-10 Nov	Out of Town Travel - Lodging	Hotel in Ostrow	PLN 706.00	\$225.95	SOX 404
Stachowiak	Pawel	PS	Staff	14-18 Nov	Out of Town Travel - Lodging	Hotel in Cracow	PLN 1,028.65	\$329.22	SOX 404
					Out of Town Travel - Lodging Total		PLN 3,469.30	\$1,110.34	
Stachowiak	Pawel	PS	Senior	11/14/05	Out of Town Travel - Meals	Dinner in Cracow	PLN 29.00	\$9.28	SOX 404
Stachowiak	Pawel	PS	Senior	11/16/05	Out of Town Travel - Meals	Dinner in Cracow	PLN 43.00	\$13.76	SOX 404
Stachowiak	Pawel	PS	Senior	11/22/05	Out of Town Travel - Meals	Dinner in Warsaw	PLN 27.40	\$8.77	SOX 404
					Out of Town Travel - Meals Total		PLN 99.40	\$31.81	
Dujka	Agnieszka	AD	Staff	6-10 Nov	Out of Town Travel - Transportation	Mileage - Travel by car of AD to Ostrow and of AD and PS to back to Warsaw as well as in Ostrow - multiple days.	PLN 564.91	\$180.80	SOX 404
Dujka	Agnieszka	AD	Staff	11/14/05	Out of Town Travel - Transportation	Travel by train to Krakow	PLN 120.00	\$38.41	SOX 404
Dujka	Agnieszka	AD	Staff	11/14/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 38.00	\$12.16	SOX 404
Dujka	Agnieszka	AD	Staff	11/14/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 51.00	\$16.32	SOX 404
Dujka	Agnieszka	AD	Staff	11/14/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 30.00	\$9.60	SOX 404
Dujka	Agnieszka	AD	Staff	11/15/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 32.00	\$10.24	SOX 404
Dujka	Agnieszka	AD	Staff	11/15/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 10.00	\$3.20	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount, PLN	Expense Amount, USD	Activity Code
Dujka	Agnieszka	AD	Staff	11/15/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 30.00	\$9.60	SOX 404
Dujka	Agnieszka	AD	Staff	11/15/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 11.00	\$3.52	SOX 404
Dujka	Agnieszka	AD	Staff	11/16/05	Out of Town Travel - Transportation	Travel by train to Warsaw	PLN 120.00	\$38.41	SOX 404
Dujka	Agnieszka	AD	Staff	11/16/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 41.00	\$13.12	SOX 404
Dujka	Agnieszka	AD	Staff	11/16/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 29.00	\$9.28	SOX 404
Dujka	Agnieszka	AD	Staff	11/17/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 36.00	\$11.52	SOX 404
Dujka	Agnieszka	AD	Staff	11/17/05	Out of Town Travel - Transportation	Travel by train to Krakow	PLN 120.00	\$38.41	SOX 404
Dujka	Agnieszka	AD	Staff	11/17/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 16.00	\$5.12	SOX 404
Dujka	Agnieszka	AD	Staff	11/18/05	Out of Town Travel - Transportation	Travel by train to Warsaw	PLN 120.00	\$38.41	SOX 404
Dujka	Agnieszka	AD	Staff	11/18/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 47.00	\$15.04	SOX 404
Dujka	Agnieszka	AD	Staff	11/18/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 28.00	\$8.96	SOX 404
Dujka	Agnieszka	AD	Staff	11/19/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 40.00	\$12.80	SOX 404
Stachowiak	Paweł	PS	Senior	11/06/05	Out of Town Travel - Transportation	Train Warsaw - Ostrow	PLN 62.00	\$19.84	SOX 404
Stachowiak	Paweł	PS	Senior	11/06/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 24.00	\$7.68	SOX 404
Stachowiak	Paweł	PS	Senior	11/11/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 18.75	\$6.00	SOX 404
Stachowiak	Paweł	PS	Senior	11/13/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 18.75	\$6.00	SOX 404
Stachowiak	Paweł	PS	Senior	11/14/05	Out of Town Travel - Transportation	Travel by train to Krakow	PLN 120.00	\$38.41	SOX 404
Stachowiak	Paweł	PS	Senior	11/14/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 16.50	\$5.28	SOX 404
Stachowiak	Paweł	PS	Senior	11/17/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 10.00	\$3.20	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount, PLN	Expense Amount, USD	Activity Code
Stachowiak	Pawel	PS	Senior	11/18/05	Out of Town Travel - Transportation	Travel by train to Warsaw	PLN 120.00	\$38.41	SOX 404
Stachowiak	Pawel	PS	Senior	11/18/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 19.50	\$6.24	SOX 404
Stachowiak	Pawel	PS	Senior	11/18/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 20.00	\$6.40	SOX 404
Stachowiak	Pawel	PS	Senior	11/18/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 14.50	\$4.64	SOX 404
Stachowiak	Pawel	PS	Senior	11/19/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 87.50	\$28.00	SOX 404
Stachowiak	Pawel	PS	Senior	11/19/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 12.75	\$4.08	SOX 404
Stachowiak	Pawel	PS	Senior	11/20/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 21.00	\$6.72	SOX 404
Stachowiak	Pawel	PS	Senior	11/21/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 21.00	\$6.72	SOX 404
Stachowiak	Pawel	PS	Senior	11/21/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 15.00	\$4.80	SOX 404
Stachowiak	Pawel	PS	Senior	11/22/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 26.00	\$8.32	SOX 404
Stachowiak	Pawel	PS	Senior	11/22/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 14.25	\$4.56	SOX 404
Stachowiak	Pawel	PS	Senior	11/23/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 18.00	\$5.76	SOX 404
Stachowiak	Pawel	PS	Senior	11/23/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 20.25	\$6.48	SOX 404
Stachowiak	Pawel	PS	Senior	11/24/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 14.25	\$4.56	SOX 404
Stachowiak	Pawel	PS	Senior	11/24/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 26.00	\$8.32	SOX 404
Stachowiak	Pawel	PS	Senior	11/24/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 15.00	\$4.80	SOX 404
Stachowiak	Pawel	PS	Senior	11/25/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 16.00	\$5.12	SOX 404
Stachowiak	Pawel	PS	Senior	11/25/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 23.00	\$7.36	SOX 404
Stachowiak	Pawel	PS	Senior	11/25/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 25.00	\$8.00	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount, PLN	Expense Amount, USD	Activity Code
Stachowiak	Paweł	PS	Senior	11/26/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 15.00	\$4.80	SOX 404
Stachowiak	Paweł	PS	Senior	11/26/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 21.00	\$6.72	SOX 404
Stachowiak	Paweł	PS	Senior	11/27/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 21.00	\$6.72	SOX 404
Stachowiak	Paweł	PS	Senior	11/28/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 19.50	\$6.24	SOX 404
Stachowiak	Paweł	PS	Senior	12/01/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 13	\$4.08	SOX 404
Stachowiak	Paweł	PS	Senior	12/01/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 40	\$12.55	SOX 404
Stachowiak	Paweł	PS	Senior	12/01/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 24	\$7.53	SOX 404
Stachowiak	Paweł	PS	Senior	12/01/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 41	\$12.87	SOX 404
Stachowiak	Paweł	PS	Senior	12/02/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 21	\$6.59	SOX 404
Stachowiak	Paweł	PS	Senior	12/02/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 19	\$5.96	SOX 404
Wietrzyk	Artur	AW	Manager	11/17/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 68.25	\$21.84	SOX 404
Wietrzyk	Artur	AW	Manager	11/17/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 52.00	\$16.64	SOX 404
Wietrzyk	Artur	AW	Manager	11/17/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 29.70	\$9.51	SOX 404
Wietrzyk	Artur	AW	Manager	11/18/05	Out of Town Travel - Transportation	Taxi in Cracow	PLN 18.00	\$5.76	SOX 404
Zastawnik-Gula	Magdalena	MZ	Senior	12/01/05	Out of Town Travel - Transportation	Mileage expenses for travel by car (Krakow-Jeleśnia Krakow, 7 days)	PLN 1,231	\$386.32	SOX 404
					Out of Town Travel - Transportation Total		PLN 3,916	\$1,244.78	
					Grand Total		PLN 7,485	PLN 2,387	



INVOICE NUMBER: US0123046425  
December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Portugal for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Manager	EYM1	13.0	\$ 260	\$ 3,380		\$ 3,380
Senior	EYSPOR	160.0	\$ 115	\$ 18,400		\$ 18,400
		173.0		\$ 21,780	\$	\$ 21,780

*Total Due*

**\$21,780.00**

Total Fees Requested: \$21,780  
80% of Total Due: \$17,424

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1/2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Gomes	Emilia	ERG	Senior	11/11/05	Performance of tests of controls	3.9	\$115	\$449	SOX 404
Gomes	Emilia	ERG	Senior	11/14/05	Performance of tests of controls	3.9	\$115	\$449	SOX 404
Gomes	Emilia	ERG	Senior	11/15/05	Performance of tests of controls	3.9	\$115	\$449	SOX 404
Gomes	Emilia	ERG	Senior	11/16/05	Performance of tests of controls	3.9	\$115	\$449	SOX 404
Gomes	Emilia	ERG	Senior	11/16/05	Performance of tests of controls	3.9	\$115	\$449	SOX 404
Gomes	Emilia	ERG	Senior	11/17/05	Performance of tests of controls	3.9	\$115	\$449	SOX 404
Gomes	Emilia	ERG	Senior	11/18/05	Performance of tests of controls	3.9	\$115	\$449	SOX 404
Gomes	João	JMG	Senior	11/07/05	Project kick off meeting	3.9	\$115	\$449	SOX 404
Gomes	João	JMG	Senior	11/14/05	Project Meeting	3.1	\$115	\$357	SOX 404
<b>Gomes Total</b>						85.0		\$9,775	
Salgueiro	Pedro	PAS	Manager	11/11/05	Weekly Review and Report	3.9	\$260	\$1,014	SOX 404
Salgueiro	Pedro	PAS	Manager	11/17/05	Weekly Review and Report	3.9	\$260	\$1,014	SOX 404
Salgueiro	Pedro	PAS	Manager	11/18/05	Final project review and validation	1.3	\$260	\$338	SOX 404
Salgueiro	Pedro	PAS	Manager	11/18/05	Final project review and validation	3.9	\$260	\$1,014	SOX 404
<b>Salgueiro Total</b>						13.0		\$3,380	
					Grand Total	173.0		\$21,780	





INVOICE NUMBER: US0123046941

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Portugal for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 257	\$ 257
	\$ 257	\$ 257

*Total Due*

**\$257.00**

P.O. DWB00706

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**Ernst & Young - Portugal  
Delphi Corporation  
Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$257
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$257</b>

Ernst & Young - Portugal									
Delphi Corporation									
Summary of 2005 Expense by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Gomes	Emilia	ERG	Senior	07-11 to 18-11	Out of Town Travel - Transportation	Tolls for highways	€7	\$ 9	SOX 404
Gomes	Emilia	ERG	Senior	07-11 to 18-11	Out of Town Travel - Transportation	Mileage for 10 days of travel	€159	\$ 207	SOX 404
Salgueiro	Pedro	PAS	Manager	11/Nov/05	Out of Town Travel - Transportation	Mileage - one day	€16	\$ 21	SOX 404
Salgueiro	Pedro	PAS	Manager	17/Nov/05	Out of Town Travel - Transportation	Mileage - one day	€16	\$ 21	SOX 404
					Out of Town Travel - Transportation TOTAL		€197	\$ 257	SOX 404
					Grand Total		€197	\$ 257	



INVOICE NUMBER: US0123046426

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Romania for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u>	<u>Total</u>
Senior	Identification				Expenses	Invoiced
	EYSRM	39.0	\$ 111	\$ 4,329		\$ 4,329
		39.0		\$ 4,329	\$ -	\$ 4,329

*Total Due*

**\$4,329.00**

**Total Fees Requested: \$4,329**

**80% of Total Due: \$3,463**

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[illegible]

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INVOICE NUMBER: US0123046942

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsb Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Romania for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 501	\$ 501
	\$ 501	\$ 501

*Total Due*

**\$501.00**

P.O. DWB00706

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**Ernst & Young - Romania**  
**Delphi Corporation**  
**Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$152
Out of Town Travel - Meals	\$24
Out of Town Travel - Transportation	\$326
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$501</b>







INVOICE NUMBER: US0123046427

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Singapore for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Manager	EYM1	5.5	\$ 260	\$ 1,430		\$ 1,430
Senior	EYSSI	28.0	\$ 165	\$ 4,620		\$ 4,620
Staff	EYSTSI	24.0	\$ 100	\$ 2,400		\$ 2,400
		<u>57.5</u>		<u>\$ 8,450</u>	<u>\$ -</u>	<u>\$ 8,450</u>
				VAT Tax		\$ 427
						<u>\$ 8,877</u>

*Total Due*

**\$8,877.00**

Total Fees Requested: \$8,877  
80% of Total Due: \$7,102

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[illegible]





INVOICE NUMBER: US0123046943

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Singapore for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 86	\$ 86
	\$ 86	\$ 86

*Total Due*

**\$86.00**

P.O. DWB00706

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**Ernst & Young - Singapore**  
**Delphi Corporation**  
**Expense Summary**  
**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$86
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$86</b>

Ernst & Young - Singapore									
Delphi Corporation									
Summary of 2005 Expense by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount SGD	Expense Amount USD	Activity Code
Jiang	Annon	AJ	Senior	15/11/05	Out of Town Travel - Transportation	Taxi - to Delphi site	\$11	\$6	SOX 404
Jiang	Annon	AJ	Senior	15/11/05	Out of Town Travel - Transportation	Taxi - from Delphi site	\$11	\$7	SOX 404
Jiang	Annon	AJ	Senior	16/11/05	Out of Town Travel - Transportation	Taxi - to Delphi site	\$13	\$8	SOX 404
Jiang	Annon	AJ	Senior	16/11/05	Out of Town Travel - Transportation	Taxi - from Delphi site	\$10	\$6	SOX 404
Jiang	Annon	AJ	Senior	17/11/05	Out of Town Travel - Transportation	Taxi - to Delphi site	\$15	\$9	SOX 404
Jiang	Annon	AJ	Senior	17/11/05	Out of Town Travel - Transportation	Taxi - from Delphi site	\$12	\$7	SOX 404
Leong	Sharon	SL	Staff	15/11/05	Out of Town Travel - Transportation	Taxi - to Delphi site	\$10	\$6	SOX 404
Leong	Sharon	SL	Staff	16/11/05	Out of Town Travel - Transportation	Taxi - to Delphi site	\$9	\$6	SOX 404
Leong	Sharon	SL	Staff	16/11/05	Out of Town Travel - Transportation	Taxi - from Delphi site	\$12	\$7	SOX 404
Leong	Sharon	SL	Staff	17/11/05	Out of Town Travel - Transportation	Taxi - to Delphi site	\$12	\$8	SOX 404
Leong	Sharon	SL	Staff	17/11/05	Out of Town Travel - Transportation	Taxi - from Delphi site	\$8	\$5	SOX 404
Ong	Shing Peng	SP	Manager	17/11/05	Out of Town Travel - Transportation	Taxi - to Delphi site	\$7	\$4	SOX 404
Ong	Shing Peng	SP	Manager	17/11/05	Out of Town Travel - Transportation	Taxi - from Delphi site	\$11	\$7	SOX 404
Out of Town Travel - Transportation-TOTAL							\$141	\$86	
Grand Total							\$141	\$86	



INVOICE NUMBER: US0123046428

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Spain for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

			Invoiced Rates			
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Sr Manager	EYSM1	25.0	\$ 285	\$ 7,125		\$ 7,125
Senior	EYSSP	94.0	\$ 115	\$ 10,810		\$ 10,810
Staff	EYSTSP	45.0	\$ 74	\$ 3,330		\$ 3,330
		164.0		\$ 21,265	\$	\$ 21,265

*Total Due*

**\$21,265.00**

**Total Fees Requested: \$21,265**

**80% of Total Due: \$17,012**

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<b>Ernst &amp; Young - Spain</b>						
<b>Delphi Corporation</b>						
<b>Summary of November 2005 Time by Professional</b>						
<b>For the period: November 1, 2005 through December 2, 2005</b>						
<b>Last Name</b>	<b>First Name</b>	<b>Initials</b>	<b>Title</b>	<b>Date of Service</b>	<b>Note</b>	<b>Total</b>
						<b>Time</b> <b>Hourly Rate US\$</b> <b>Individual Fees</b> <b>Activity Code</b>
Aguado	Mario	MA	Staff	11/21/05	TB 557 - Planning & preparatory review for "B" cycles testing	1.7 \$74 \$126 SOX 404
Aguado	Mario	MA	Staff	11/21/05	TB 557 - Accounting Expectations Presentation reading	2.1 \$74 \$155 SOX 404
Aguado	Mario	MA	Staff	11/21/05	TB 557 - Updating knowledge of interim testing process	2.1 \$74 \$155 SOX 404
Aguado	Mario	MA	Staff	11/21/05	TB 557 - Initial meeting with client	3.1 \$74 \$229 SOX 404
Aguado	Mario	MA	Staff	11/22/05	TB 557 - Planning & preparatory review for Expenditures testing process	1.4 \$74 \$104 SOX 404
Aguado	Mario	MA	Staff	11/22/05	TB 557 - Testing for Expenditures testing process	3.7 \$74 \$274 SOX 404
Aguado	Mario	MA	Staff	11/23/05	TB 557 - Review of work papers	3.9 \$74 \$289 SOX 404
Aguado	Mario	MA	Staff	11/23/05	TB 557 - Testing for Accounting Expectations Presentation cycle process	2.2 \$74 \$163 SOX 404
Aguado	Mario	MA	Staff	11/23/05	TB 557 - Testing for Accounting Position cycle process	3.4 \$74 \$252 SOX 404
Aguado	Mario	MA	Staff	11/24/05	TB 557 - Testing for Expenditures testing process (II)	3.4 \$74 \$252 SOX 404
Aguado	Mario	MA	Staff	11/24/05	TB 557 - Testing for "B" cycles testing (II)	2.1 \$74 \$155 SOX 404
Aguado	Mario	MA	Staff	11/24/05	TB 557 - Testing for PBR cycle process	3.3 \$74 \$244 SOX 404
Aguado	Mario	MA	Staff	11/25/05	TB 557 - Final meeting with client	1.4 \$74 \$104 SOX 404
Aguado	Mario	MA	Staff	11/25/05	TB 557 - Review of work papers	1.6 \$74 \$118 SOX 404
Aguado	Mario	MA	Staff	11/25/05	TB 557 - Exhibits fulfilling	2.8 \$74 \$207 SOX 404
Aguado	Mario	MA	Staff	11/25/05		3.4 \$74 \$252 SOX 404
<b>Aguado Total</b>						45.0 \$3,330
Gietzmann	Fiona	FG	Senior Manager	11/04/05	TB 557 - Assistance to team members during status conference call.	1.2 \$285 \$342 SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/07/05	MS 5A1 - Review and kick off meeting	2.4 \$285 \$684 SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/10/05	MS 5A1 - Review of work papers	2.8 \$285 \$798 SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/11/05	TB 557 - Assistance to team members during status conference call.	0.9 \$285 \$257 SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/14/05	MS 5A1 - Closing meeting	0.9 \$285 \$257 SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/14/05	MS 5A1 - Review of work papers	3.3 \$285 \$941 SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/17/05	TB 557 - Assistance to team members during status conference call.	2.4 \$285 \$684 SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate US\$	Total Individual Fees	Activity Code
Gietzmann	Fiona	FG	Senior Manager	11/18/05	TB 557 - Assistance to team members during status conference call.	1.9	\$285	\$542	SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/21/05	TB 557 - Review and kick off meeting	2.8	\$285	\$798	SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/23/05	TB 557 - Review of work papers	2.8	\$285	\$798	SOX 404
Gietzmann	Fiona	FG	Senior Manager	11/28/05	TB 557 - Review of work papers	3.6	\$285	\$1,026	SOX 404
Gietzmann Total						25.0		\$7,125	
Lazaro	Pedro	PL	Senior	11/07/05	MS 5A1 Opening meeting	1.1	\$115	\$127	SOX 404
Lazaro	Pedro	PL	Senior	11/07/05	MS 5A1 Review provision obsolete stock	1.2	\$115	\$138	SOX 404
Lazaro	Pedro	PL	Senior	11/07/05	MS 5A1 Review of reconciliation sub and general ledger inventory	2.8	\$115	\$322	SOX 404
Lazaro	Pedro	PL	Senior	11/07/05	MS 5A1 Overview of open issues inventory	3.9	\$115	\$449	SOX 404
Lazaro	Pedro	PL	Senior	11/08/05	MS 5A1 Overview of open issues inventory identified by internal audit team	1.4	\$115	\$161	SOX 404
Lazaro	Pedro	PL	Senior	11/08/05	MS 5A1 Review of purchases and sales of fixed assets	1.4	\$115	\$161	SOX 404
Lazaro	Pedro	PL	Senior	11/08/05	MS 5A1 Review of revenue cut off	1.9	\$115	\$219	SOX 404
Lazaro	Pedro	PL	Senior	11/08/05	MS 5A1 Review of revenue contracts	2.1	\$115	\$242	SOX 404
Lazaro	Pedro	PL	Senior	11/08/05	MS 5A1 Review of asset impairment provision	2.1	\$115	\$242	SOX 404
Lazaro	Pedro	PL	Senior	11/09/05	MS 5A1 Review open items revenue	0.6	\$115	\$69	SOX 404
Lazaro	Pedro	PL	Senior	11/09/05	MS 5A1 Revenue cut-off	1.6	\$115	\$184	SOX 404
Lazaro	Pedro	PL	Senior	11/09/05	MS 5A1 General voucher review and auditing	2.1	\$115	\$242	SOX 404
Lazaro	Pedro	PL	Senior	11/09/05	MS 5A1 Overview of open issues inventory identified by internal audit team	2.4	\$115	\$276	SOX 404
Lazaro	Pedro	PL	Senior	11/10/05	MS 5A1 Review of physical inventory count reconciliation	1.6	\$115	\$184	SOX 404
Lazaro	Pedro	PL	Senior	11/10/05	MS 5A1 Overview of open issues inventory identified by internal audit team	1.7	\$115	\$196	SOX 404
Lazaro	Pedro	PL	Senior	11/10/05	MS 5A1 Review of revenue cut-off	2.3	\$115	\$265	SOX 404
Lazaro	Pedro	PL	Senior	11/10/05	MS 5A1 Review of revenue contracts	3.4	\$115	\$391	SOX 404
Lazaro	Pedro	PL	Senior	11/11/05	MS 5A1 Closing meeting	2.2	\$115	\$253	SOX 404
Lazaro	Pedro	PL	Senior	11/11/05	MS 5A1 Review of open items fixed assets and inventory	2.2	\$115	\$253	SOX 404
Lazaro	Pedro	PL	Senior	11/11/05	Testing Key controls and remediation testing for purposes of SOX 404	2.3	\$115	\$265	SOX 404
Lazaro	Pedro	PL	Senior	11/11/05	MS 5A1 Preparing exhibits	3.3	\$115	\$380	SOX 404
Lazaro Total						46.0		\$5,290	
Patricios	Leandro	LP	Senior	11/21/05	TB 557 - Planning, preparatory review & Testing for Fixed Asset cycle	1.7	\$115	\$196	SOX 404
Patricios	Leandro	LP	Senior	11/21/05	TB 557 - Accounting Expectations Presentation reading	2.1	\$115	\$242	SOX 404
Patricios	Leandro	LP	Senior	11/21/05	TB 557 - Initial meeting with client	3.1	\$115	\$357	SOX 404
Patricios	Leandro	LP	Senior	11/21/05	TB 557 - Updating knowledge of interim testing	3.2	\$115	\$368	SOX 404
Patricios	Leandro	LP	Senior	11/22/05	TB 557 - Testing for Fixed Asset cycle process	1.6	\$115	\$184	SOX 404
Patricios	Leandro	LP	Senior	11/22/05	TB 557 - Planning & preparatory review for Journal Vouchers cycle process	2.1	\$115	\$242	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate US\$	Total Individual Fees	Activity Code
Patricios	Leandro	LP	Senior	11/22/05	TB 557 - Planning & preparatory review for Reconciliations cycle process	2.6	\$115	\$299	SOX 404
Patricios	Leandro	LP	Senior	11/22/05	TB 557 - Testing for Journal Vouchers cycle process	3.8	\$115	\$437	SOX 404
Patricios	Leandro	LP	Senior	11/23/05	TB 557 - Planning & preparatory review for Accounting Position cycle process	0.7	\$115	\$81	SOX 404
Patricios	Leandro	LP	Senior	11/23/05	TB 557 - Planning & preparatory review for PBP cycle process	0.8	\$115	\$92	SOX 404
Patricios	Leandro	LP	Senior	11/23/05	TB 557 - Planning & preparatory review for Accounting Expectations Presentation cycle process	0.9	\$115	\$104	SOX 404
Patricios	Leandro	LP	Senior	11/23/05	TB 557 - Review of work papers performed by Mario Aguado	3.7	\$115	\$426	SOX 404
Patricios	Leandro	LP	Senior	11/23/05	TB 557 - Testing for Reconciling cycle process	3.8	\$115	\$437	SOX 404
Patricios	Leandro	LP	Senior	11/24/05	TB 557 - Documentation for Inventory cycle	1.6	\$115	\$184	SOX 404
Patricios	Leandro	LP	Senior	11/24/05	TB 557 - Testing for Inventory cycle	3.6	\$115	\$414	SOX 404
Patricios	Leandro	LP	Senior	11/24/05	TB 557 - Planning & preparatory review for Inventory cycle	3.9	\$115	\$449	SOX 404
Patricios	Leandro	LP	Senior	11/25/05	TB 557 - Review of work papers performed by Mario Aguado	1.3	\$115	\$150	SOX 404
Patricios	Leandro	LP	Senior	11/25/05	TB 557 - Final meeting with client	1.4	\$115	\$161	SOX 404
Patricios	Leandro	LP	Senior	11/25/05	TB 557 - Exhibits fulfilling	2.2	\$115	\$253	SOX 404
Patricios	Leandro	LP	Senior	11/25/05	TB 557 - Planning, preparatory review & testing for Financial control process	3.9	\$115	\$449	SOX 404
Patricios Total						48.0		\$5,520	
					Grand Total	164.0		\$21,265	



INVOICE NUMBER: US0123046944

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

**EIN: 34-6565596**

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Spain for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 2,619	\$ 2,619
	\$ 2,619	\$ 2,619

*Total Due*

**\$2,619.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
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**Ernst & Young - Spain  
Delphi Corporation  
Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$1,445
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$1,174
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$2,619</b>

Ernst & Young - Spain													
Delphi Corporation													
Summary of November 2005 Expenses by Category												Exchange Rate	
For the period: November 1, 2005 through December 2, 2005												1.300 EURO/US\$	
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EUROS	Expense Amount \$	Activity Code				
Aguado	Mario	MA	Staff	11/21/05	Out of Town Travel - Lodging	TB 557 - Hotel during stay in Barcelona	598.13	777.57	SOX 404				
Lazaro	Pedro	PL	Senior	11/06/05	Out of Town Travel - Lodging	MS 5A1 - Hotel during stay in Cadiz	513.60	667.68	SOX 404				
					Out of Town Travel - Lodging Total		1,111.73	1,445.25					
Aguado	Mario	MA	Staff	11/20/05	Out of Town Travel - Transportation	TB 557 - Taxi aeropuerto / cliente BCN	23.45	30.49	SOX 404				
Aguado	Mario	MA	Staff	11/21/05	Out of Town Travel - Transportation	TB 557 - Return flight from Madrid to Barcelona	294.08	382.30	SOX 404				
Aguado	Mario	MA	Staff	11/23/05	Out of Town Travel - Transportation	TB 557 - Taxi aeropuerto / cliente BCN	27.00	35.10	SOX 404				
Aguado	Mario	MA	Staff	11/23/05	Out of Town Travel - Transportation	TB 557 - Taxi aeropuerto / oficina Madrid	18.00	23.40	SOX 404				
Lazaro	Pedro	PL	Senior	11/06/05	Out of Town Travel - Transportation	MS 5A1 - Taxi aeropuerto / oficina BCN	34.20	44.46	SOX 404				
Lazaro	Pedro	PL	Senior	11/06/05	Out of Town Travel - Transportation	MS 5A1 - Return flight from Barcelona to Jerez de la Frontera	214.44	278.77	SOX 404				
Lazaro	Pedro	PL	Senior	11/06/05	Out of Town Travel - Transportation	MS 5A1 - Hire car during stay in Cadiz	222.46	289.20	SOX 404				
Lazaro	Pedro	PL	Senior	11/12/05	Out of Town Travel - Transportation	MS 5A1 - Taxi aeropuerto / oficina BCN	32.05	41.67	SOX 404				
Patricios	Leandro	LP	Senior	11/21/05	Out of Town Travel - Transportation	TB 557 - Mileage from site to office and return	12.00	15.60	SOX 404				
Patricios	Leandro	LP	Senior	11/22/05	Out of Town Travel - Transportation	TB 557 - Parking office	1.40	1.82	SOX 404				
Patricios	Leandro	LP	Senior	11/22/05	Out of Town Travel - Transportation	TB 557 - Mileage from site to office and return	12.00	15.60	SOX 404				
Patricios	Leandro	LP	Senior	11/23/05	Out of Town Travel - Transportation	TB 557 - Mileage from site to office and return	12.00	15.60	SOX 404				
					Out of Town Travel - Transportation Total		903.08	1,174.00					
					Grand Total		2,014.81	2,619					



INVOICE NUMBER: US0123046432

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Turkey for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Senior	EYS	62.0	\$ 120	\$ 7,440		\$ 7,440
		62.0		\$ 7,440	\$	\$ 7,440
				VAT Tax		\$ 1,339
						\$ 8,779

*Total Due*

**\$8,779.00**

Total Fees Requested: \$8,779  
80% of Total Due: \$7,023

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[illegible]

Ernst & Young - Turkey									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Ileriye	Zeynep	ZI	Senior	11/07/05	Opening meeting and work preparation	3.9	\$120	\$468	SOX 404
Ileriye	Zeynep	ZI	Senior	11/07/05	Roll forward testing Financial Reporting (5.4.1.1)	3.9	\$120	\$468	SOX 404
Ileriye	Zeynep	ZI	Senior	11/08/05	Roll forward testing Financial Reporting (5.3.1.1)	3.9	\$120	\$468	SOX 404
Ileriye	Zeynep	ZI	Senior	11/08/05	Accounting Expectations Presentation Test	1.3	\$120	\$156	SOX 404
Ileriye	Zeynep	ZI	Senior	11/08/05	Documentation of Accounting Position Test	1.1	\$120	\$132	SOX 404
Ileriye	Zeynep	ZI	Senior	11/08/05	Finance Staff PBP Objectives Test	0.9	\$120	\$108	SOX 404
Ileriye	Zeynep	ZI	Senior	11/09/05	Review and Testing of "Remediation Open" Control Activities	1.1	\$120	\$132	SOX 404
Ileriye	Zeynep	ZI	Senior	11/09/05	Review and Testing of "Remediation Open" Control Activities	3.9	\$120	\$468	SOX 404
Ileriye	Zeynep	ZI	Senior	11/09/05	Updating Exhibit Bs of Closed Items with the ICC	1.1	\$120	\$132	SOX 404
Ileriye	Zeynep	ZI	Senior	11/09/05	Validation of Financial Reporting (5.1.1) and Updating Exhibit G	3.9	\$120	\$468	SOX 404
Ileriye	Zeynep	ZI	Senior	11/09/05	European Conference Call	1.1	\$120	\$132	SOX 404
Ileriye	Zeynep	ZI	Senior	11/10/05	Review and Testing of "Remediation Open" Control Activities	2.9	\$120	\$348	SOX 404
Ileriye	Zeynep	ZI	Senior	11/10/05	Updating Exhibit Bs of Closed Items with the ICC	1.1	\$120	\$132	SOX 404
Ileriye	Zeynep	ZI	Senior	11/10/05	Preparation of Exhibit K and J for the Closing Meeting	1.9	\$120	\$228	SOX 404
Ileriye	Zeynep	ZI	Senior	11/10/05	Closing meeting and Global Conference Call	3.1	\$120	\$372	SOX 404
Ileriye	Zeynep	ZI	Senior	11/11/05	Finalization of workpapers and administrative work	2.9	\$120	\$348	SOX 404
Ileriye Total						38.0		\$4,560	
Ercan	Suden	SE	Senior	11/14/05	Opening meeting and work preparation	1.9	\$120	\$228	SOX 404
Ercan	Suden	SE	Senior	11/14/05	Accounting Expectations Presentation Test	1.1	\$120	\$132	SOX 404
Ercan	Suden	SE	Senior	11/14/05	Journal vouchers - (5.3.1.1) - Recurring JVs	2.1	\$120	\$252	SOX 404
Ercan	Suden	SE	Senior	11/14/05	Documentation of Accounting Position Test	0.9	\$120	\$108	SOX 404
Ercan	Suden	SE	Senior	11/14/05	Finance Staff PBP Objectives Test	2.1	\$120	\$252	SOX 404
Ercan	Suden	SE	Senior	11/15/05	Updating Exhibit G	2.9	\$120	\$348	SOX 404
Ercan	Suden	SE	Senior	11/15/05	Review and Testing of "Remediation Open" Control Activities	3.1	\$120	\$372	SOX 404
Ercan	Suden	SE	Senior	11/15/05	Updating Exhibit Bs of Closed Items with ICC	1.9	\$120	\$228	SOX 404
Ercan	Suden	SE	Senior	11/16/05	European Conference Call	0.9	\$120	\$108	SOX 404
Ercan	Suden	SE	Senior	11/16/05	Review and Testing of "Remediation Open" Control Activities	2.1	\$120	\$252	SOX 404
Ercan	Suden	SE	Senior	11/16/05	Preparation of Exhibit K and J for the Closing Meeting	2.1	\$120	\$252	SOX 404
Ercan	Suden	SE	Senior	11/16/05	Closing meeting with the ICC	0.8	\$120	\$96	SOX 404
Ercan	Suden	SE	Senior	11/16/05	Finalization of workpapers and administrative work	2.1	\$120	\$252	SOX 404
Ercan Total						22.1		\$2,652	
Grand Total						62.0		\$7,440	

<b>Ernst &amp; Young - Turkey</b>						
<b>Exhibit C</b>						
<b>Delphi Corporation</b>						
<b>Summary of Hourly Rates by Professional for Exhibit D</b>						
<b>For the period: November 1, 2005 through December 2, 2005</b>						
<b>Last Name</b>	<b>First Name</b>	<b>Initials</b>	<b>Title</b>	<b>Time</b>	<b>Hourly Rate</b>	<b>Total Fees</b>
Ileriye	Zeynep	ZI	Senior	38.0	\$120	\$4,560
Ercan	Suden	SE	Senior	24.0	\$120	\$2,880
				<b>62.0</b>		<b>\$7,440</b>
		<b>VAT Amount</b>	<b>18%</b>			<b>\$1,339</b>
			<b>GRAND TOTAL</b>			<b>\$8,779</b>



INVOICE NUMBER: US0123046945

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbq Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Turkey for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 905	\$ 905
	\$ 905	\$ 905

**Total Due**

**\$905.00**

P.O. DWB00706

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**Ernst & Young - Turkey  
Delphi Corporation  
Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$433
Out of Town Travel - Meals	\$30
Out of Town Travel - Transportation	\$442
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$905</b>

Ernst & Young - Turkey							Exchange Rate	
Delphi Corporation							0.7420	TRY/US\$
Summary of 2005 Expenses by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (YTL)	Expense Amount (\$)
Ercan	Suden	SE	Senior	11/17/05	Out of Town Travel - Lodging Lodging Total	Izmir Hilton Hotel	583.29	\$432.80
Ercan	Suden	SE	Senior	11/15/05	Out of Town Travel - Meals Out of Town Travel - Meals Total	Meal (SE and BEM)	41.00	\$30.42
Ercan	Suden	SE	Senior	11/13/05	Out of Town Travel - Transportation	Bus Expense from Izmir A.Menderes Airport to Hotel	9.00	\$6.68
Ercan	Suden	SE	Senior	11/14/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi	21.00	\$15.58
Ercan	Suden	SE	Senior	11/14/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi	26.00	\$19.29
Ercan	Suden	SE	Senior	11/15/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi	22.00	\$16.32
Ercan	Suden	SE	Senior	11/15/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel	25.00	\$18.55
Ercan	Suden	SE	Senior	11/15/05	Out of Town Travel - Transportation	Taxi from Hotel to Izmir centrum	3.00	\$2.23
Ercan	Suden	SE	Senior	11/16/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel	26.00	\$19.29
Ercan	Suden	SE	Senior	11/17/05	Out of Town Travel - Transportation	Taxi from Hotel to Izmir A.Menderes Airport	44.00	\$32.65
Ercan	Suden	SE	Senior	11/17/05	Out of Town Travel - Transportation	Taxi from Istanbul Ataturk Airport to EY Office	20.00	\$14.84
Ercan	Suden	SE	Senior	11/13&17/2005	Out of Town Travel - Transportation	Istanbul - Izmir - Istanbul Flight	268.00	\$198.86
Ilerye	Zeynep	ZI	Senior	11/07/05	Out of Town Travel - Transportation	Taxi from Home to Delphi	25.00	\$18.55
Ilerye	Zeynep	ZI	Senior	11/08/05	Out of Town Travel - Transportation	Taxi from Home to Delphi	20.00	\$14.84
Ilerye	Zeynep	ZI	Senior	11/08/05	Out of Town Travel - Transportation	Taxi from Delphi to Home	12.00	\$8.90
Ilerye	Zeynep	ZI	Senior	11/09/05	Out of Town Travel - Transportation	Taxi from Home to Delphi	23.00	\$17.07
								SOX 404

[illegible]



INVOICE NUMBER: US0123046433

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsb Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the United Kingdom for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Partner	EYP1	4.0	\$ 330	\$ 1,320		\$ 1,320
Sr Manager	EYSM1	10.0	\$ 285	\$ 2,850		\$ 2,850
Manager	EYM1	46.0	\$ 260	\$ 11,960		\$ 11,960
Senior	EYSUK	378.8	\$ 190	\$ 71,972		\$ 71,972
Staff	EYSTUK	132.5	\$ 145	\$ 19,213		\$ 19,213
		571.3		\$ 107,315	\$	\$ 107,315

*Total Due*

**\$107,315.00**

Total Fees Requested: \$107,315  
80% of Total Due: \$ 85,852

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05-44481-rdd Doc 3018-9 Filed 03/30/06 Entered 03/30/06 12:24:15 Exhibit - E  
part 6 of 7 Pg 65 of 79

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Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Alayande	Kunbi	K.A.	Senior	11/04/05	UK team Conference Call to discuss current status.	0.3	\$190	\$57	SOX 404
Alayande	Kunbi	K.A.	Senior	11/07/05	Conference Call with team members to discuss timing and complete planning for testing.	0.6	\$190	\$114	SOX 404
Alayande	Kunbi	K.A.	Senior	11/11/05	Planning for site visit	1.1	\$190	\$209	SOX 404
Alayande	Kunbi	K.A.	Senior	11/11/05	Conference Call - report to management on project status.	0.9	\$190	\$171	SOX 404
Alayande	Kunbi	K.A.	Senior	11/11/05	Agreement of schedule requirement	2.2	\$190	\$418	SOX 404
Alayande	Kunbi	K.A.	Senior	11/11/05	Traveling to/from site	2.6	\$190	\$494	SOX 404
Alayande	Kunbi	K.A.	Senior	11/11/05	Financial Reporting Testing and Documentation	2.4	\$190	\$456	SOX 404
Alayande	Kunbi	K.A.	Senior	11/11/05	Meeting with Process Owners for TB 516	3.8	\$190	\$722	SOX 404
Alayande	Kunbi	K.A.	Senior	11/11/05	Financial Reporting Testing and Documentation	3.7	\$190	\$703	SOX 404
Alayande	Kunbi	K.A.	Senior	11/14/05	Travel from Home to the Site	1.1	\$190	\$209	SOX 404
Alayande	Kunbi	K.A.	Senior	11/14/05	Management meeting to select samples	1.1	\$190	\$209	SOX 404
Alayande	Kunbi	K.A.	Senior	11/14/05	Conference Call - report to management on project status.	1.2	\$190	\$228	SOX 404
Alayande	Kunbi	K.A.	Senior	11/14/05	Validation testing for Financial Reporting including photocopying of samples.	3.2	\$190	\$608	SOX 404
Alayande	Kunbi	K.A.	Senior	11/14/05	Validation testing for Roll-forward including photocopying of samples.	3.9	\$190	\$741	SOX 404
Alayande	Kunbi	K.A.	Senior	11/15/05	Meetings - with ICC & Finance Director at TB 516	1.1	\$190	\$209	SOX 404
Alayande	Kunbi	K.A.	Senior	11/15/05	Preparation of Exhibits G/J/K	2.1	\$190	\$399	SOX 404
Alayande	Kunbi	K.A.	Senior	11/16/05	Validation testing for Treasury including photocopying of samples.	3.9	\$190	\$741	SOX 404
Alayande	Kunbi	K.A.	Senior	11/16/05	516 Closing Meeting with UK team members and Delphi management.	1.1	\$190	\$209	SOX 404
Alayande	Kunbi	K.A.	Senior	11/18/05	UK team Conference Call to discuss current status.	1.2	\$190	\$228	SOX 404
Alayande	Kunbi	K.A.	Senior	11/18/05	Traveling to/from site	1.8	\$190	\$342	SOX 404
Alayande	Kunbi	K.A.	Senior	11/18/05	Financial Reporting Testing and Documentation	2.7	\$190	\$513	SOX 404
Alayande	Kunbi	K.A.	Senior	11/18/05	Review of Site 516	2.9	\$190	\$551	SOX 404
Alayande	Kunbi	K.A.	Senior	11/20/05	Pre-Planning discussion and preparation	4.4	\$190	\$836	SOX 404
Alayande	Kunbi	K.A.	Senior	11/21/05	Luton Conference Call with UK management team.	2.4	\$190	\$456	SOX 404
Alayande	Kunbi	K.A.	Senior	11/22/05	Closing meeting for TB 517 with UK team and Delphi management and documentation of meeting.	1.8	\$190	\$342	SOX 404
Alayande	Kunbi	K.A.	Senior	11/23/05	Follow-up regarding 517 Closing Meeting documentation.	1.3	\$190	\$247	SOX 404
Alayande	Kunbi	K.A.	Senior	11/28/05	UK team Conference Call to discuss current status.	0.4	\$190	\$76	SOX 404
Alayande	Kunbi	K.A.	Senior	11/28/05	Quality Assurance review of Warwick 516	3.6	\$190	\$684	SOX 404
Alayande	Kunbi	K.A.	Senior	11/29/05	Quality Assurance review of Warwick 517	3.4	\$190	\$646	SOX 404
Alayande	Kunbi	K.A.	Senior	11/30/05	Global Conference Call to discuss overall completion timeline.	1.7	\$190	\$323	SOX 404
Alayande	Kunbi	K.A.	Senior	11/30/05	QA briefing and status update meeting with CSM	2.9	\$190	\$551	SOX 404
Alayande Total						66.8		\$12,692	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Duin	Diana	DBD	Senior	11/07/05	Travel to Learnington Spa (Delphi site) from London (where EY office is located)	1.9	\$190	\$361	SOX 404
Duin	Diana	DBD	Senior	11/07/05	Discussion and Review of control objective templates with site client personnel from Site 516	3.6	\$190	\$684	SOX 404
Duin	Diana	DBD	Senior	11/07/05	Review of validation templates	3.9	\$190	\$741	SOX 404
Duin	Diana	DBD	Senior	11/08/05	Review of validation templates	1.7	\$190	\$323	SOX 404
Duin	Diana	DBD	Senior	11/08/05	Discussion and Review of control objective templates with site client personnel	2.4	\$190	\$456	SOX 404
Duin	Diana	DBD	Senior	11/08/05	Validation testing for expenditure	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	11/09/05	Conference Call - EY European Coordination team - planning discussions.	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	11/09/05	Meetings - EY UK Delphi Teams (internal) - project status report.	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	11/09/05	Validation testing for expenditure	2.7	\$190	\$513	SOX 404
Duin	Diana	DBD	Senior	11/09/05	Validation testing for expenditure	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	11/10/05	Conference Call - EY Global Delphi Teams - project status report.	1.2	\$190	\$228	SOX 404
Duin	Diana	DBD	Senior	11/10/05	Validation testing for expenditure	3.6	\$190	\$684	SOX 404
Duin	Diana	DBD	Senior	11/10/05	Validation testing for expenditure	3.4	\$190	\$646	SOX 404
Duin	Diana	DBD	Senior	11/11/05	Accumulation and preparation of detail for bankruptcy billing procedures.	0.9	\$190	\$171	SOX 404
Duin	Diana	DBD	Senior	11/11/05	Travel to London from Learnington Spa	2.1	\$190	\$399	SOX 404
Duin	Diana	DBD	Senior	11/11/05	Validation testing for expenditure	2.2	\$190	\$418	SOX 404
Duin	Diana	DBD	Senior	11/11/05	Validation testing for inventory	3.4	\$190	\$646	SOX 404
Duin	Diana	DBD	Senior	11/14/05	Travel to Learnington Spa (Delphi site) from London (where EY office is located)	2.1	\$190	\$399	SOX 404
Duin	Diana	DBD	Senior	11/14/05	Review of validation templates	2.8	\$190	\$532	SOX 404
Duin	Diana	DBD	Senior	11/14/05	Validation testing for inventory	3.7	\$190	\$703	SOX 404
Duin	Diana	DBD	Senior	11/15/05	Validation testing for inventory	3.1	\$190	\$589	SOX 404
Duin	Diana	DBD	Senior	11/15/05	Validation testing for financial reporting	3.9	\$190	\$741	SOX 404
Duin	Diana	DBD	Senior	11/16/05	Closing Meeting site 516 with UK team and Delphi management.	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	11/16/05	Site 516 wrap up based in closing meeting.	2.3	\$190	\$437	SOX 404
Duin	Diana	DBD	Senior	11/16/05	Validation testing for financial reporting	3.3	\$190	\$627	SOX 404
Duin	Diana	DBD	Senior	11/16/05	Validation testing for inventory	3.4	\$190	\$646	SOX 404
Duin	Diana	DBD	Senior	11/17/05	Conference Call - EY Global Delphi Teams - project status report.	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	11/17/05	Validation testing for financial reporting	2.1	\$190	\$399	SOX 404
Duin	Diana	DBD	Senior	11/17/05	Discussion and Review of control objective templates with site client personnel from Site 517	3.2	\$190	\$608	SOX 404
Duin	Diana	DBD	Senior	11/17/05	Validation testing for financial reporting	3.8	\$190	\$722	SOX 405
Duin	Diana	DBD	Senior	11/18/05	Validation testing for financial reporting	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	11/18/05	Travel to London (where EY Office situated)	2.1	\$190	\$399	SOX 404
Duin	Diana	DBD	Senior	11/18/05	Accumulation and preparation of detail for bankruptcy billing procedures.	2.3	\$190	\$437	SOX 404
Duin	Diana	DBD	Senior	11/18/05	Validation testing for financial reporting	2.9	\$190	\$551	SOX 404
Duin	Diana	DBD	Senior	11/21/05	Validation testing for expenditure	2.2	\$190	\$418	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Duin	Diana	DBD	Senior	11/21/05	Travel to Learnington Spa (Delphi site) from London (where EY office is located)	2.3	\$190	\$437	SOX 404
Duin	Diana	DBD	Senior	11/21/05	Validation testing for expenditure	3.7	\$190	\$703	SOX 404
Duin	Diana	DBD	Senior	11/22/05	Validation testing for financial reporting	2.9	\$190	\$551	SOX 404
Duin	Diana	DBD	Senior	11/22/05	Validation testing for expenditure	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	11/22/05	Validation testing for expenditure	3.6	\$190	\$684	SOX 404
Duin	Diana	DBD	Senior	11/23/05	Closing meeting for TB 517 with UK team and Delphi management.	1.6	\$190	\$304	SOX 404
Duin	Diana	DBD	Senior	11/23/05	Travel back to London	2.3	\$190	\$437	SOX 404
Duin	Diana	DBD	Senior	11/23/05	Validation testing for expenditure	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	11/24/05	Review of validation templates	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	11/25/05	Accumulation and preparation of detail for bankruptcy billing procedures.	2.9	\$190	\$551	SOX 404
Duin Total						120.0		\$22,800	
Godfrey	Adrian	A.G	Partner	11/04/05	Monthly status update meeting with CSSM	1.1	\$330	\$363	SOX 404
Godfrey	Adrian	A.G	Partner	11/17/05	Discussion with CSSM on Delphi Account	1.7	\$330	\$561	SOX 404
Godfrey	Adrian	A.G	Partner	11/30/05	Monthly status update meeting with CSSM	1.2	\$330	\$396	SOX 404
Godfrey Total						4.0		\$1,320	
Goverder	Sareshan	S.G	Senior	11/17/05	Pre-planning the engagement with D. Sandrasagaram	3.2	\$190	\$608	SOX 404
Goverder	Sareshan	S.G	Senior	11/18/05	Pre-planning the engagement with D. Sandrasagaram	2.9	\$190	\$551	SOX 404
Goverder	Sareshan	S.G	Senior	11/21/05	Open meeting with Site management	1.1	\$190	\$209	SOX 404
Goverder	Sareshan	S.G	Senior	11/21/05	Travel from Home to the Site	2.3	\$190	\$437	SOX 404
Goverder	Sareshan	S.G	Senior	11/21/05	Selecting Sample for Inventory	2.4	\$190	\$456	SOX 404
Goverder	Sareshan	S.G	Senior	11/21/05	Selecting Samples For Employee Cost	3.1	\$190	\$589	SOX 404
Goverder	Sareshan	S.G	Senior	11/22/05	Validation testing for Fixed Assets.	2.2	\$190	\$418	SOX 404
Goverder	Sareshan	S.G	Senior	11/22/05	Validation testing for Financial Reporting.	2.1	\$190	\$399	SOX 404
Goverder	Sareshan	S.G	Senior	11/22/05	Validation testing for Inventory.	3.8	\$190	\$722	SOX 404
Goverder	Sareshan	S.G	Senior	11/23/05	Validation testing for Financial Reporting.	2.2	\$190	\$418	SOX 404
Goverder	Sareshan	S.G	Senior	11/23/05	Validation testing for Employee Cost.	3.1	\$190	\$589	SOX 404
Goverder	Sareshan	S.G	Senior	11/24/05	Validation testing for Inventory.	3.2	\$190	\$608	SOX 404
Goverder	Sareshan	S.G	Senior	11/24/05	Closing Meeting	1.2	\$190	\$228	SOX 404
Goverder	Sareshan	S.G	Senior	11/24/05	Preparation of Exhibits G/K/Interim Status updates	1.2	\$190	\$228	SOX 404
Goverder	Sareshan	S.G	Senior	11/24/05	Travel from Site to the Home	2.3	\$190	\$437	SOX 404
Goverder	Sareshan	S.G	Senior	11/25/05	Preparation of Exhibits G/K/Interim Status updates	3.1	\$190	\$589	SOX 404
Goverder	Sareshan	S.G	Senior	11/25/05	Accumulation and preparation of detail for bankruptcy billing procedures.	2.8	\$190	\$532	SOX 404
Goverder	Sareshan	S.G	Senior	11/25/05	Updating of the Validation Templates	1.4	\$190	\$266	SOX 404
Goverder Total						45.0		\$8,550	
Henderson	Matt	MJH	Staff	11/07/05	Travel to Learnington Spa from London (where EY Office is located)	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	11/07/05	Discussion and Review of control objective templates with site client personnel from Site 516	2.2	\$145	\$319	SOX 404
Henderson	Matt	MJH	Staff	11/07/05	Review of validation templates	3.8	\$145	\$551	SOX 404
Henderson	Matt	MJH	Staff	11/08/05	Review of validation templates	1.2	\$145	\$174	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Henderson	Matt	MJH	Staff	11/08/05	Validation testing for fixed assets	2.8	\$145	\$406	SOX 404
Henderson	Matt	MJH	Staff	11/08/05	Discussion and Review of control objective templates with site client personnel	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/09/05	Conference Call - EY European Coordination team - planning discussions.	1.2	\$145	\$174	SOX 404
Henderson	Matt	MJH	Staff	11/09/05	Meetings - EY UK Delphi Teams (internal) - project status report.	1.3	\$145	\$189	SOX 404
Henderson	Matt	MJH	Staff	11/09/05	Validation testing for fixed assets	3.1	\$145	\$450	SOX 404
Henderson	Matt	MJH	Staff	11/09/05	Validation testing for fixed assets	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/10/05	Validation testing for revenue	0.4	\$145	\$58	SOX 405
Henderson	Matt	MJH	Staff	11/10/05	Conference Call - EY Global Delphi Teams - project status report.	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	11/10/05	Validation testing for fixed assets	3.6	\$145	\$522	SOX 404
Henderson	Matt	MJH	Staff	11/10/05	Validation testing for fixed assets	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/11/05	Accumulation and preparation of detail for bankruptcy billing procedures.	0.8	\$145	\$116	SOX 404
Henderson	Matt	MJH	Staff	11/11/05	Travel to London (where EY Office situated)	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	11/11/05	Validation testing for revenue	1.3	\$145	\$189	SOX 404
Henderson	Matt	MJH	Staff	11/11/05	Validation testing for revenue	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/14/05	Travel to Learnington Spa from London (where EY Office is located)	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	11/14/05	Review of validation templates	3.1	\$145	\$450	SOX 404
Henderson	Matt	MJH	Staff	11/14/05	Validation testing for revenue	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/15/05	Validation testing for roll forward	2.1	\$145	\$305	SOX 404
Henderson	Matt	MJH	Staff	11/15/05	Validation testing for inventory	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/16/05	516 Closing Meeting with UK team members and Delphi management.	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	11/16/05	Site 516 wrap up after closing meeting.	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	11/16/05	Validation testing for revenue	3.8	\$145	\$551	SOX 404
Henderson	Matt	MJH	Staff	11/16/05	Validation testing for roll forward	3.8	\$145	\$551	SOX 404
Henderson	Matt	MJH	Staff	11/17/05	Conference Call - EY Global Delphi Teams - project status report.	1.2	\$145	\$174	SOX 404
Henderson	Matt	MJH	Staff	11/17/05	Discussion and Review of control objective templates with site client personnel from Site 517	1.9	\$145	\$276	SOX 404
Henderson	Matt	MJH	Staff	11/17/05	Validation testing for financial reporting	3.7	\$145	\$537	SOX 405
Henderson	Matt	MJH	Staff	11/17/05	Validation testing for financial reporting	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/18/05	Accumulation and preparation of detail for bankruptcy billing procedures.	0.9	\$145	\$131	SOX 404
Henderson	Matt	MJH	Staff	11/18/05	Travel to London (where EY Office situated)	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	11/18/05	Validation testing for financial reporting	1.3	\$145	\$189	SOX 404
Henderson	Matt	MJH	Staff	11/18/05	Validation testing for financial reporting	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/21/05	Travel to Learnington Spa from London (where EY Office is located)	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	11/21/05	Validation testing for financial reporting	3.6	\$145	\$522	SOX 404
Henderson	Matt	MJH	Staff	11/22/05	Validation testing for expenditure	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/22/05	Validation testing for financial reporting	2.7	\$145	\$392	SOX 404
Henderson	Matt	MJH	Staff	11/22/05	Validation testing for financial reporting	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/22/05	Validation testing for expenditure	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	11/23/05	Meetings - EY UK Delphi Teams (internal) - project status report.	1.2	\$145	\$174	SOX 404
Henderson	Matt	MJH	Staff	11/23/05	TB 517 Closing meeting with UK team members and Delphi management.	1.6	\$145	\$232	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Henderson	Matt	MJH	Staff	11/23/05	Site 517 wrap up after closing meeting.	1.4	\$145	\$203	SOX 404
Henderson	Matt	MJH	Staff	11/23/05	Validation testing for expenditure	3.8	\$145	\$551	SOX 404
Henderson	Matt	MJH	Staff	11/24/05	Accumulation and preparation of detail for bankruptcy billing procedures.	3.1	\$145	\$450	SOX 404
Henderson	Matt	MJH	Staff	11/24/05	Review of validation templates	3.3	\$145	\$479	SOX 404
Henderson	Matt	MJH	Staff	11/30/05	Accumulation and preparation of detail for bankruptcy billing procedures.	3.2	\$145	\$464	SOX 404
Henderson	Matt	MJH	Staff	11/30/05	Accumulation and preparation of detail for bankruptcy billing procedures.	3.6	\$145	\$522	SOX 404
Henderson	Matt	MJH	Staff	12/01/05	Accumulation and preparation of detail for bankruptcy billing procedures.	3.7	\$145	\$537	SOX 404
Henderson	Matt	MJH	Staff	12/02/05	Accumulation and preparation of detail for bankruptcy billing procedures.	2.3	\$145	\$334	SOX 404
<b>Henderson Total</b>						132.5		\$19,213	
Janvier	Alan	A.J	Manager	11/01/05	Monthly status update meeting with CSM	1.2	\$285	\$342	SOX 404
Janvier	Alan	A.J	Manager	11/02/05	Accumulation and preparation of detail for bankruptcy billing procedures.	1.2	\$285	\$342	SOX 404
Janvier	Alan	A.J	Manager	11/04/05	Monthly status update meeting with Partner	1.1	\$285	\$314	SOX 404
Janvier	Alan	A.J	Manager	11/17/05	Discussion of account status with Partner on Delphi Account.	1.2	\$285	\$342	SOX 404
Janvier	Alan	A.J	Manager	11/29/05	Accumulation and preparation of detail for bankruptcy billing procedures.	1.1	\$285	\$314	SOX 404
Janvier	Alan	A.J	Manager	11/30/05	Monthly status update meeting with Partner	0.9	\$285	\$257	SOX 404
Janvier	Alan	A.J	Manager	11/30/05	Monthly status update meeting with CSM	1.2	\$285	\$342	SOX 404
<b>Janvier Total</b>	Alan	A.J	Manager	12/01/05	Accumulation and preparation of detail for bankruptcy billing procedures.	2.1	\$285	\$599	SOX 404
Mirti	Catherine	CKM	Senior	11/07/05	Travel to Warwick from London (where EY Office is located)	10.0	\$190	\$2,850	SOX 404
Mirti	Catherine	CKM	Senior	11/07/05	Discussion and Review of control objective templates with site client personnel from Site 516	2.2	\$190	\$418	SOX 404
Mirti	Catherine	CKM	Senior	11/07/05	Review of validation templates	3.8	\$190	\$722	SOX 404
Mirti	Catherine	CKM	Senior	11/08/05	Review of validation templates	1.2	\$190	\$228	SOX 404
Mirti	Catherine	CKM	Senior	11/08/05	Validation testing for fixed assets	2.8	\$190	\$532	SOX 404
Mirti	Catherine	CKM	Senior	11/08/05	Discussion and Review of control objective templates with site client personnel	3.8	\$190	\$722	SOX 404
Mirti	Catherine	CKM	Senior	11/09/05	Conference Call - EY European Coordination team - planning discussions.	1.2	\$190	\$228	SOX 404
Mirti	Catherine	CKM	Senior	11/09/05	Meetings - EY UK Delphi Teams (internal) - Project status report.	1.3	\$190	\$247	SOX 404
Mirti	Catherine	CKM	Senior	11/09/05	Validation testing for fixed assets	3.1	\$190	\$589	SOX 404
Mirti	Catherine	CKM	Senior	11/09/05	Validation testing for revenue	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/10/05	Conference Call - EY Global Delphi Teams - Project status report.	1.1	\$190	\$209	SOX 404
Mirti	Catherine	CKM	Senior	11/10/05	Validation testing for fixed assets	3.6	\$190	\$684	SOX 404
Mirti	Catherine	CKM	Senior	11/11/05	Validation testing for fixed assets	3.7	\$190	\$703	SOX 404
Mirti	Catherine	CKM	Senior	11/11/05	Travel to London (where EY Office situated)	1.1	\$190	\$209	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Mirti	Catherine	CKM	Senior	11/11/05	Validation testing for revenue	1.3	\$190	\$247	SOX 404
Mirti	Catherine	CKM	Senior	11/11/05	Accumulation and preparation of detail for bankruptcy billing procedures.	2.2	\$190	\$418	SOX 404
Mirti	Catherine	CKM	Senior	11/11/05	Validation testing for revenue	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/14/05	Travel to Warwick from London (where EY Office is located)	1.2	\$190	\$228	SOX 404
Mirti	Catherine	CKM	Senior	11/14/05	Review of validation templates	3.1	\$190	\$589	SOX 404
Mirti	Catherine	CKM	Senior	11/14/05	Validation testing for revenue	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/15/05	Validation testing for revenue	2.4	\$190	\$456	SOX 404
Mirti	Catherine	CKM	Senior	11/15/05	Validation testing for roll forward	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/15/05	Validation testing for inventory	3.8	\$190	\$722	SOX 404
Mirti	Catherine	CKM	Senior	11/16/05	516 Closing Meeting with UK team members and Delphi management.	1.2	\$190	\$228	SOX 404
Mirti	Catherine	CKM	Senior	11/16/05	Site 516 wrap up after closing meeting.	2.1	\$190	\$399	SOX 404
Mirti	Catherine	CKM	Senior	11/16/05	Validation testing for revenue	3.8	\$190	\$722	SOX 404
Mirti	Catherine	CKM	Senior	11/16/05	Validation testing for roll forward	3.6	\$190	\$684	SOX 404
Mirti	Catherine	CKM	Senior	11/17/05	Conference Call - EY Global Delphi Teams - project status report.	1.2	\$190	\$228	SOX 404
Mirti	Catherine	CKM	Senior	11/17/05	Discussion and Review of control objective templates with site client personnel from Site 517	1.9	\$190	\$361	SOX 404
Mirti	Catherine	CKM	Senior	11/17/05	Validation testing for financial reporting	3.7	\$190	\$703	SOX 405
Mirti	Catherine	CKM	Senior	11/17/05	Validation testing for financial reporting	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/18/05	Travel to London (where EY Office situated)	1.1	\$190	\$209	SOX 404
Mirti	Catherine	CKM	Senior	11/18/05	Validation testing for financial reporting	1.3	\$190	\$247	SOX 404
Mirti	Catherine	CKM	Senior	11/18/05	Accumulation and preparation of detail for bankruptcy billing procedures.	1.4	\$190	\$266	SOX 404
Mirti	Catherine	CKM	Senior	11/18/05	Validation testing for financial reporting	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/21/05	Travel to Warwick from London (where EY Office is located)	1.1	\$190	\$209	SOX 404
Mirti	Catherine	CKM	Senior	11/21/05	Validation of employee costs	1.6	\$190	\$304	SOX 405
Mirti	Catherine	CKM	Senior	11/21/05	Validation testing for financial reporting	3.6	\$190	\$684	SOX 404
Mirti	Catherine	CKM	Senior	11/21/05	Validation testing for expenditure	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/22/05	Review of revenue templates	1.9	\$190	\$361	SOX 405
Mirti	Catherine	CKM	Senior	11/22/05	Validation testing for financial reporting	2.7	\$190	\$513	SOX 404
Mirti	Catherine	CKM	Senior	11/22/05	Preparation of draft reporting templates	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/23/05	Meetings - EY UK Delphi Teams (internal) - project status report.	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	11/23/05	TB 517 Closing meeting with UK team members and Delphi management.	1.2	\$190	\$228	SOX 404
Mirti	Catherine	CKM	Senior	11/23/05	Site 517 wrap up after closing meeting.	1.6	\$190	\$304	SOX 404
Mirti	Catherine	CKM	Senior	11/23/05	Validation testing for expenditure	2.8	\$190	\$532	SOX 404
Mirti	Catherine	CKM	Senior	11/24/05	Accumulation and preparation of detail for bankruptcy billing procedures.	3.8	\$190	\$722	SOX 404
Mirti	Catherine	CKM	Senior	11/24/05	Review of validation templates	2.2	\$190	\$418	SOX 404
Mirti	Catherine	CKM	Senior	11/24/05	Accumulation and preparation of detail for bankruptcy billing procedures.	3.4	\$190	\$646	SOX 404
Mirti	Catherine	CKM	Senior	11/28/05	Review and finalization of reporting templates	2.2	\$190	\$418	SOX 404
Mirti	Catherine	CKM	Senior	11/28/05	Review of validation templates	3.4	\$190	\$646	SOX 404
Mirti	Catherine	CKM	Senior	12/01/05	Review of Luton reports	2.2	\$190	\$418	SOX 404
Mirti	Catherine	CKM	Senior	12/01/05	Review of Sudbury	2.4	\$190	\$456	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Minti	Catherine	CKM	Senior	12/01/05	Review of Gillingham reports	3.1	\$190	\$589	SOX 404
Minti	Catherine	CKM	Senior	12/02/05	Review of Warwick 516 report	2.6	\$190	\$494	SOX 404
Minti	Catherine	CKM	Senior	12/02/05	Review of Warwick 517 report	3.3	\$190	\$627	SOX 404
<b>Minti Total</b>						147.0		\$27,930	
Sandrasagaram	Devan	D.S	Manager	11/01/05	QA Review of Gillingham draft reports	3.7	\$260	\$962	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/01/05	QA Review of Stonehouse draft reports	3.8	\$260	\$988	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/02/05	Monthly status update meeting with CSSM	1.1	\$260	\$286	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/02/05	European Conference Call - project status reports.	1.3	\$260	\$338	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/02/05	Accumulation and preparation of detail for bankruptcy billing procedures.	1.9	\$260	\$494	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/03/05	Global Conference call - project status report for the UK.	1.2	\$260	\$312	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/09/05	Global Conference call - project status report for the UK.	1.1	\$260	\$286	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/09/05	European Conference Call - project status reports.	1.3	\$260	\$338	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/15/05	Discussion with client (Elizabeth Stevenson)	0.9	\$260	\$234	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/16/05	European Conference Call - project status reports.	0.8	\$260	\$208	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/16/05	Closing meeting - Warwick 516 - with UK team and Delphi management.	2.1	\$260	\$546	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/17/05	Global Conference call - project status report for the UK.	1.1	\$260	\$286	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/17/05	QA Review of Luton ASC/MC532 draft reports	3.7	\$260	\$962	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/22/05	Closing meeting - Luton ASC/MC 532	1.3	\$260	\$338	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/22/05	QA Review of Warwick 516 draft reports	3.6	\$260	\$936	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/23/05	Global Conference call - project status report for the UK.	1.2	\$260	\$312	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/23/05	Closing meeting - Warwick 517 - with UK team and Delphi management.	1.2	\$260	\$312	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/23/05	European Conference Call - project status reports.	1.3	\$260	\$338	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/24/05	QA Review of Sudbury 5E9 draft reports	3.7	\$260	\$962	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/24/05	QA Review of Warwick 517 draft reports	3.8	\$260	\$988	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/25/05	Closing meeting - Sudbury - with UK team and Delphi management.	1.1	\$260	\$286	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/29/05	Accumulation and preparation of detail for bankruptcy billing procedures.	1.9	\$260	\$494	SOX 404
Sandrasagaram	Devan	D.S	Manager	11/30/05	Monthly status update meeting with CCSM	1.1	\$260	\$286	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/01/05	Accumulation and preparation of detail for bankruptcy billing procedures.	1.8	\$260	\$468	SOX 404
<b>Sandrasagaram Total</b>						46.0		\$11,960	
<b>Grand Total</b>						571.3		\$107,315	





INVOICE NUMBER: US0123046946

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsb Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by the United Kingdom for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 8,552	\$ 8,552
	\$ 8,552	\$ 8,552

*Total Due*

**\$8,552.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
Due Upon Receipt

**CLIENT COPY**

**Ernst & Young - United Kingdom**

**Delphi Corporation**

**Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$4,011
Out of Town Travel - Meals	\$1,152
Out of Town Travel - Transportation	\$3,301
Telecommunication	\$88
Miscellaneous	\$0
<b>Total</b>	<b>\$8,552</b>

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of Expenses by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount \$	Activity Code
Alyande	Kunbi	KA	Senior	11/11/05	Out of Town Travel - Lodging	1 nights accommodation	£85	\$158	SOX 404
Alyande	Kunbi	KA	Senior	11/15/05	Out of Town Travel - Lodging	1 night stay in hotel	£95	\$177	SOX 404
Duin	Diana	DBD	Senior	11/09/05	Out of Town Travel - Lodging	2 nights accommodation in Learnington Spa	£170	\$316	SOX 404
Duin	Diana	DBD	Senior	11/11/05	Out of Town Travel - Lodging	2 nights accommodation in Learnington Spa	£141	\$262	SOX 404
Duin	Diana	DBD	Senior	11/18/05	Out of Town Travel - Lodging	4 nights accommodation in Learnington Spa	£340	\$632	SOX 404
Duin	Diana	DBD	Senior	11/23/05	Out of Town Travel - Lodging	2 nights accommodation in Learnington Spa	£170	\$316	SOX 404
Goverder	Sareshan	SG	Senior	11/21/05	Out of Town Travel - Lodging	Hotel while in Sudbury UK for audit (21 Nov 05 to 25 Nov 05)	£58	\$107	SOX 404
Goverder	Sareshan	SG	Senior	11/22/05	Out of Town Travel - Lodging	Hotel while in Sudbury UK for audit (21 Nov 05 to 25 Nov 05)	£58	\$107	SOX 404
Goverder	Sareshan	SG	Senior	11/23/05	Out of Town Travel - Lodging	Hotel while in Sudbury UK for audit (21 Nov 05 to 25 Nov 05)	£58	\$107	SOX 404
Goverder	Sareshan	SG	Senior	11/24/05	Out of Town Travel - Lodging	Hotel while in Sudbury UK for audit (21 Nov 05 to 25 Nov 05)	£58	\$107	SOX 404
Miriti	Catherine	CKM	Senior	11/08/05	Out of Town Travel - Lodging	Accommodation (2 nights)	£140	\$260	SOX 404
Miriti	Catherine	CKM	Senior	11/11/05	Out of Town Travel - Lodging	Accommodation (2 nights)	£170	\$316	SOX 404
Miriti	Catherine	CKM	Senior	11/18/05	Out of Town Travel - Lodging	Accommodation (4 nights)	£340	\$632	SOX 404
Miriti	Catherine	CKM	Senior	11/23/05	Out of Town Travel - Lodging	Accommodation (2 nights)	£170	\$316	SOX 404
Sandrasagaram	Devan	DS	Manager	11/16/05	Out of Town Travel - Lodging	1 night accommodation	£106	\$196	SOX 404
Alyande	Kunbi	KA	Senior	11/11/05	Out of Town Travel - Meals	Dinner for 2 (other EY colleague)	£46	\$86	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount \$	Activity Code
Alayande	Kunbi	KA	Senior	11/15/05	Out of Town Travel - Meals	Dinner	£20	\$38	SOX 404
Duin	Diana	DBD	Senior	11/09/05	Out of Town Travel - Meals	Dinner for Catherine Miriti (E&Y) and Diana Duin	£38	\$70	SOX 404
Duin	Diana	DBD	Senior	11/11/05	Out of Town Travel - Meals	Dinner for Catherine Miriti (E&Y) and Diana Duin	£48	\$90	SOX 404
Duin	Diana	DBD	Senior	11/15/05	Out of Town Travel - Meals	Dinner	£24	\$45	SOX 404
Duin	Diana	DBD	Senior	11/18/05	Out of Town Travel - Meals	Dinner for Catherine Miriti (E&Y) and Diana Duin	£45	\$84	SOX 404
Duin	Diana	DBD	Senior	11/21/05	Out of Town Travel - Meals	Dinner	£24	\$44	SOX 404
Governder	Sareshan	SG	Senior	11/21/05	Out of Town Travel - Meals	Dinner while in Sudbury for audit	£20	\$37	SOX 404
Governder	Sareshan	SG	Senior	11/22/05	Out of Town Travel - Meals	Dinner while in Sudbury for audit	£11	\$20	SOX 404
Governder	Sareshan	SG	Senior	11/23/05	Out of Town Travel - Meals	Dinner while in Sudbury for audit	£14	\$26	SOX 404
Miriti	Catherine	CKM	Senior	11/08/05	Out of Town Travel - Meals	Dinner - Diana Duin & Catherine	£44	\$83	SOX 404
Miriti	Catherine	CKM	Senior	11/17/05	Out of Town Travel - Meals	Dinner	£24	\$45	SOX 404
Miriti	Catherine	CKM	Senior	11/18/05	Out of Town Travel - Meals	Dinner - Diana Duin & Catherine	£42	\$78	SOX 404
Miriti	Catherine	CKM	Senior	11/21/05	Out of Town Travel - Meals	Dinner	£17	\$31	SOX 404
Miriti	Catherine	CKM	Senior	11/23/05	Out of Town Travel - Meals	Dinner - Diana Duin & Catherine	£44	\$82	SOX 404
Sandrasagarum	Devan	DS	Manager	11/16/05	Out of Town Travel - Meals	Dinner for 4 E&Y employees and myself while out of town for Delphi SOX validation (Miriti, Governder, Duin and Alayande).	£158	\$294	SOX 404
					Out of Town Travel - Meals Total		£619	\$1,152	
Alayande	Kunbi	KA	Senior	11/10/05	Out of Town Travel - Transportation	Rail Travel - Return ticket to Leanington Spa	£32	\$60	SOX 404
Alayande	Kunbi	KA	Senior	11/11/05	Out of Town Travel - Transportation	Tube home	£3	\$5	SOX 404
Alayande	Kunbi	KA	Senior	11/14/05	Out of Town Travel - Transportation	Taxi - Bus to station	£1	\$2	SOX 404
Alayande	Kunbi	KA	Senior	11/14/05	Out of Town Travel - Transportation	Taxi to client site	£3	\$5	SOX 404

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Alayande	Kunbi	KA	Senior	11/14/05	Out of Town Travel - Transportation	Taxi to hotel	£5	\$10	SOX 404
Alayande	Kunbi	KA	Senior	11/14/05	Out of Town Travel - Transportation	Rail Travel - Train to Luton	£13	\$25	SOX 404
Alayande	Kunbi	KA	Senior	11/15/05	Out of Town Travel - Transportation	Taxi to client site	£4	\$7	SOX 404
Alayande	Kunbi	KA	Senior	11/15/05	Out of Town Travel - Transportation	Travel card to London	£14	\$26	SOX 404
Alayande	Kunbi	KA	Senior	11/17/05	Out of Town Travel - Transportation	Bus to Canning Town station	£1	\$2	SOX 404
Alayande	Kunbi	KA	Senior	11/17/05	Out of Town Travel - Transportation	Taxi to client site	£4	\$7	SOX 404
Alayande	Kunbi	KA	Senior	11/17/05	Out of Town Travel - Transportation	Rail Travel - Return ticket to Leamington Spa	£28	\$52	SOX 404
Alayande	Kunbi	KA	Senior	11/18/05	Out of Town Travel - Transportation	Taxi to client site	£4	\$7	SOX 404
Alayande	Kunbi	KA	Senior	11/18/05	Out of Town Travel - Transportation	Taxi to home	£6	\$11	SOX 404
Duin	Diana	DBD	Senior	11/07/05	Out of Town Travel - Transportation	Rail travel to and from London to Leamington Spa	£87	\$162	SOX 404
Duin	Diana	DBD	Senior	11/14/05	Out of Town Travel - Transportation	Rail Travel	£87	\$162	SOX 404
Duin	Diana	DBD	Senior	11/21/05	Out of Town Travel - Transportation	Rail travel to and from London to Leamington Spa	£87	\$162	SOX 404
Duin	Diana	DBD	Senior	11/21/05	Out of Town Travel - Transportation	Taxi from the Leamington Spa station to Delphi site	£4	\$7	SOX 404
Govender	Sareshan	SG	Senior	11/21/05	Out of Town Travel - Transportation	Mileage from Home to Site	£52	\$97	SOX 404
Govender	Sareshan	SG	Senior	11/24/05	Out of Town Travel - Transportation	Mileage from Site to Home	£52	\$97	SOX 404
Henderson	Matt	MJH	Staff	11/06/05	Out of Town Travel - Transportation	Admin charge for car hire	£9	\$17	SOX 404
Henderson	Matt	MJH	Staff	11/06/05	Out of Town Travel - Transportation	Underground/Bus to car hire	£4	\$8	SOX 404
Henderson	Matt	MJH	Staff	11/06/05	Out of Town Travel - Transportation	Transaction Fee for Car Hire, use of AMEX Emergency Hire Service to pick up car from Heathrow after AVIS closed early at City Airport on 06/11/05	£39	\$73	SOX 404
Henderson	Matt	MJH	Staff	11/09/05	Out of Town Travel - Transportation	Gas expense - Journeys to/from London and Warwick at weekends and to/from site during week, collecting team members from hotel on way	£26	\$49	SOX 404

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Henderson	Matt	MJH	Staff	11/13/05	Out of Town Travel - Transportation	Gas expense - Journeys to/from London and Warwick at weekends and to/from site during week, collecting team members from hotel on way	£36	\$67	SOX 404
Henderson	Matt	MJH	Staff	11/18/05	Out of Town Travel - Transportation	Gas expense - Journeys to/from London and Warwick at weekends and to/from site during week, collecting team members from hotel on way	£36	\$67	SOX 404
Henderson	Matt	MJH	Staff	11/22/05	Out of Town Travel - Transportation	Gas expense - Journeys to/from London and Warwick at weekends and to/from site during week, collecting team members from hotel on way	£37	\$68	SOX 404
Henderson	Matt	MJH	Staff	11/24/05	Out of Town Travel - Transportation	Underground/bus from car hire	£4	\$8	SOX 404
Henderson	Matt	MJH	Staff	11/24/05	Out of Town Travel - Transportation	Cost of hiring car from 06/11/2005 to 24/11/2005	£735	\$1,368	SOX 404
Henderson	Matt	MJH	Staff	11/24/05	Out of Town Travel - Transportation	Gas expense - Journeys to/from London and Warwick at weekends and to/from site during week, collecting team members from hotel on way	£21	\$39	SOX 404
Henderson	Matt	MJH	Staff	11/24/05	Out of Town Travel - Transportation	Rail Travel - London to Leamington Spa	£95	\$177	SOX 404
Miriti	Catherine	CKM	Senior	11/07/05	Out of Town Travel - Transportation	Taxi - From home to train station	£4	\$7	SOX 404
Miriti	Catherine	CKM	Senior	11/07/05	Out of Town Travel - Transportation	Taxi - Train station to home	£4	\$7	SOX 404
Miriti	Catherine	CKM	Senior	11/11/05	Out of Town Travel - Transportation	Rail Travel - London to Leamington Spa	£67	\$125	SOX 404
Miriti	Catherine	CKM	Senior	11/14/05	Out of Town Travel - Transportation	Taxi - From home to train station	£4	\$7	SOX 404
Miriti	Catherine	CKM	Senior	11/14/05	Out of Town Travel - Transportation	Taxi - Delphi offices to hotel	£5	\$9	SOX 404
Miriti	Catherine	CKM	Senior	11/17/05	Out of Town Travel - Transportation	Taxi - Train station to home	£4	\$7	SOX 404
Miriti	Catherine	CKM	Senior	11/18/05	Out of Town Travel - Transportation	Rail Travel - London to Leamington Spa	£95	\$177	SOX 404
Miriti	Catherine	CKM	Senior	11/21/05	Out of Town Travel - Transportation	Taxi - From home to train station	£4	\$7	SOX 404
Miriti	Catherine	CKM	Senior	11/21/05	Out of Town Travel - Transportation	Taxi - Train station to home	£4	\$7	SOX 404
Miriti	Catherine	CKM	Senior	11/23/05	Out of Town Travel - Transportation	Taxi - Train station to home	£4	\$7	SOX 404
Sandrasagaram	Devan	DS	Manager	11/16/05	Out of Town Travel - Transportation	Taxi from station to hotel	£5	\$9	SOX 404
Sandrasagaram	Devan	DS	Manager	11/16/05	Out of Town Travel - Transportation	Taxi from client site to restaurant	£8	\$15	SOX 404

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Sandrasagaram	Devan	DS	Manager	11/16/05	Out of Town Travel - Transportation	Taxi from restaurant to hotel	£4	\$7	SOX 404
Sandrasagaram	Devan	DS	Manager	11/16/05	Out of Town Travel - Transportation	Rail Travel - Open single to Leamington Spa	£35	\$65	SOX 404
Sandrasagaram	Devan	DS	Manager	11/17/05	Out of Town Travel - Transportation	Taxi from hotel to station	£4	\$7	SOX 404
Goverder	Sareshan	SG	Senior	11/21/05	Out of Town Travel - Transportation Total		£1,775	\$3,301	
Sandrasagaram	Devan	DS	Manager	11/08/05	Telecommunications	Hotel room phone	£3	\$6	SOX 404
					Telecommunications	November mobile phone bill for Delphi engagement - client related charges.	£44	\$81	SOX 404
					Telecommunications Total		£47	\$88	
					Grand Total		£4,598	\$8,552	